1254

SUPREME COURT OF THE UNITED STATES.

No. 237.

JOHN STUART, JOSEPH STUART, JAMES STUART, AND WILLIAM H. SCOTT, PLAINTIFFS IN ERROR,

vs.

HUGH MAXWELL.

IN ERROR TO THE CIRCUIT COURT OF THE UNITED STATES, FOR THE SOUTHERN DISTRICT OF NEW YORK.

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GIDEON, print.

1255.

UNITED STATES OF AMERICA, *ss.*

The President of the United States of America, to the judge of the circuit court of the United States, for the southern district of New York, greeting:

Because in the record and proceedings, as also in the rendition of the judgment of a plea, which is in the said circuit court, before you, or some of you, between John Stuart, Joseph Stuart, James Stuart, and William H. Scott, trading as copartners under the style of J. and J. Stuart and company, plaintiffs, and Hugh Maxwell, defendant, a manifest error hath happened, to the great damage of the said John Stuart, Joseph Stuart, James Stuart and William H. Scott, plaintiffs, as is said, and as appears by their complaint; we, being willing that such error, if any hath been, should be duly corrected, and full and speedy justice done to the parties aforesaid in this behalf, do command you, if judgment be therein given, that then, under your seal, distinctly and openly, you send the record and proceedings aforesaid, with all things concerning the same, to the justices of the Supreme Court of the United States, at the Capitol, in the city of Washington, together with this writ, so that you have the same at the said place, before the justices aforesaid, on the twenty-ninth day of April, instant, that the record and proceedings aforesaid being inspected, the said justices of the Supreme Court may cause further to be done therein, to correct that error, what of right and according to the law and custom of the United States ought to be done.

Witness the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, this twenty-eighth day of April, in the year of our Lord one thousand eight hundred and fifty-two, and of the independence of the United States the seventy-sixth.

JOHN W. NELSON,
Clerk of the circuit court of the United States of America, for the southern district of New York, in the second circuit.

The answer of the judges of the circuit court of the United States, for the southern district of New York, in the second circuit, in the within writ mentioned.

The record and proceedings whereof mention is within made, with all things concerning the same, are hereby respectfully sent to the Supreme Court of the United States, within mentioned, in a certain schedule to this writ annexed, as within it is commanded.

Witness the honorable Roger B. Taney, chief justice of the Supreme Court of the United States, this twenty-eighth day of April, in the year of our Lord one thousand eight hundred and fifty-two.

JOHN W. NELSON, *Clerk.*

By the honorable Samuel R. Betts, one of the judges of the circuit court of the United States, for the southern district of New York, in the second circuit, to Hugh Maxwell, esquire.

Whereas John Stuart, Joseph Stuart, James Stuart, and William H. Scott, merchants of the city of New York, trading in copartnership under the style of J. and J. Stuart and company, lately issued out of the Supreme Court of the United States a writ of error, directed to the judge of the circuit court of the United States, for the southern district of New York, in the second circuit, stating that, in the record and proceedings, as also in the rendition of the judgment of a plea in the said court, before the judge thereof, between John Stuart, Joseph Stuart, James Stuart and William H. Scott, merchants, of the city of New York, trading in copartnership under the style of J. and J. Stuart and company, plaintiffs, and Hugh Maxwell, defendant, a manifest error hath happened, to the great damage of the said John Stuart, Joseph Stuart, James Stuart and William H. Scott. And whereas, for the correction of that error in due manner, the said writ has been issued, returnable at the next stated Supreme Court of the United States, at the Capitol, at the city of Washington, on the twenty-ninth day of April, instant; you are, therefore, hereby cited to appear before the said Supreme Court, at the city of Washington, on the said twenty-ninth day of April, instant, to do and receive what may appertain to justice to be done in the premises.

Given under my hand, at the city of New York, in the southern district of New York, in the second circuit, the twenty-eighth day of April, in the year of our Lord one thousand eight hundred and fifty-two, and of the independence of the United States the seventy-sixth.

SAMUEL R. BETTS.

I admit due service of the within citation, and receive security for defendant's costs.

New York, April 28, 1852.

J. PRESCOTT HALL,
Att'y for def't in error.

United States circuit court, for the southern district of New York, in the second circuit.

Pleas before the justices of the circuit court of the United States, within and for the southern district of New York, at the City Hall, in the city of New York, of the term of October, in the year of our Lord one thousand eight hundred and fifty-one, to wit, the fifth day of January, in the year eighteen hundred and fifty-two, as yet of said term.

Witness honorable Samuel Nelson, justice; John W. Nelson, clerk.

SOUTHERN DISTRICT OF NEW YORK, *ss.*

Be it remembered, that on the third Monday of October, in this same term of October, before the justices of the circuit court of the United

States, for the southern district of New York, in the second circuit, at the City Hall, in the city of New York, to which court the proceedings in this action were brought from the supreme court of the State of New York by a writ of certiorari, issued out of this court; to which writ of certiorari the clerk of said supreme court made return of the proceedings of record in his office, according to the act of Congress in such cases made and provided; and thereupon come John Stuart, Joseph Stuart, James Stuart, and William H. Scott, by John S. McCulloh, their attorney and counsel, and bring into the said court, before the aforesaid justices thereof now here, their certain declaration against Hugh Maxwell, defendant, of a plea of trespass on the case upon promises; which said declaration is in the words and figures following, that is to say:

John Stuart, Joseph Stuart, James Stuart, and William H. Scott, doing business as J. & J. Stuart, plaintiffs in this suit, by J. S. McCulloh, attorney, complain of Hugh Maxwell, collector of the customs of the United States at the port of New York, defendant in this suit, of a plea of trespass on the case upon promises, &c. For that whereas the said defendant, on the first day of April, in the year one thousand eight hundred and fifty-one, at the district aforesaid, was indebted to the said plaintiffs in the sum of ten thousand dollars, lawful money of the United States of America, for so much money before that time lent and advanced by the said plaintiffs to the said defendant, and at the special instance and request of the said defendant. And being so indebted, the said defendant, in consideration thereof, afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs, well and truly to pay unto the said plaintiffs, the said sum of money last above mentioned, when the said defendant should be thereunto afterwards requested.

And whereas, also, the said defendant afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, was indebted to the said plaintiffs in the further sum of ten thousand dollars, like lawful money as aforesaid, for so much money before that time paid, laid out, and expended by the said plaintiffs to and for the use of the said defendant, and at the like special interest and request of the said defendant. And being so indebted, the said defendant in consideration thereof, afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs, well and truly to pay unto the said plaintiffs the said sum of money last above mentioned, when the said defendant should be thereunto afterwards requested.

And whereas, also, the said defendant, afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, was indebted to the said plaintiffs in the further sum of ten thousand dollars, like lawful money as aforesaid, for money before that time had and received by the said defendant to and for the use of said plaintiffs. And being so indebted, the said defendant in consideration thereof, afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs, well and truly to pay unto the said plaintiffs the said sum of money last above mentioned, when the said defendant should be thereunto afterwards requested.

And whereas, also, the said defendant afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, accounted together with the said plaintiffs of and concerning divers other sums of money before that time due and owing from the said defendant to the said plaintiffs, and then and there being in arrear and unpaid; and upon such accounting the said defendant then and there was found to be in arrear, and indebted to the said plaintiffs, in the further sum of ten thousand dollars like lawful money as aforesaid; and being so found in arrear and indebted to the said plaintiffs, the said defendant, in consideration thereof, afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs, well and truly to pay unto the said plaintiffs the said sum of money last above mentioned, when the said defendant should be thereunto afterwards requested.

Nevertheless the said defendant (although often requested, &c.) has not yet paid the said several sums of money above mentioned, or any or either of them, or any part thereof, to the said plaintiffs, but to pay the same, or any part thereof to the said plaintiffs, the said defendant has hitherto wholly refused, and still does refuse, to the damage of the said plaintiffs of twenty thousand dollars, and therefore the said plaintiffs bring suit, &c.

And the said Hugh Maxwell, defendant in this suit, by J. Prescott Hall, his attorney, comes and defends the wrong and injury, when, &c., and says that he did not undertake and promise in manner and form as the said plaintiffs in this suit have above thereof declared against the said defendant, and of this he puts himself upon the country; and the said plaintiff likewise, &c.

Therefore the issue above joined is ordered by the said circuit court to be tried at a circuit court of the United States, for the southern district of New York, in the second circuit, appointed to be held at the City Hall, in the city of New York, in and for the said district, on the fifth day of January, in the year of our Lord one thousand eight hundred and fifty-two.

At which day and place last above mentioned, before the justice of said circuit court, according [to] the form of the statute in such case made and provided, came as well the said plaintiffs above named, as the above named defendant, by their respective attorneys above mentioned, and the jurors of the jury summoned to try the said issue being called, also came; who, to speak the truth of the matters aforesaid, being chosen, tried, and sworn, say upon their oath, that the said defendant did not undertake or promise in manner and form as the said plaintiffs have above thereof complained against him.

Therefore it is considered, that the said plaintiffs take nothing by their said declaration, but that they be in mercy, &c., and that the said defendant do go without day, &c.

And it is further considered by the said court now here, that the said defendant do recover against the said plaintiffs one hundred and sixty-one dollars and ninety-five cents, for his costs and charges by him about his defence in this behalf laid out and expended, by the said court now here adjudged to the said defendant, and with his assent, according to the form of the statute in such case made and provided; and that the said defendant have execution therefor.

Judgment signed this nineteenth day of February, A. D. 1852.

RICHARD E. STILWELL,
Deputy Clerk.

Circuit court of the United States, for the second circuit, and southern district of New York.

Bill of exceptions.

JOHN STUART, James Stuart, Joseph Stuart, and William B. Scott, merchants, trading in copartnership under the style of J. & J. Stuart & Co.
vs.
HUGH MAXWELL.

SOUTHERN DISTRICT OF NEW YORK, *ss.*

Be it remembered, that on the fifth day of January, in the year eighteen hundred and fifty-two, as yet of the stated term of said court, commencing on the third Monday of October, in the year eighteen hundred and fifty-one, held at the City Hall in the city of New York, in the southern district of New York, before the honorable Samuel R. Betts, associate justice of the circuit court of the United States, sitting in the said circuit court, the issue within contained joined between the said John Stuart, James Stuart, Joseph Stuart, and William B. Scott, plaintiffs, and Hugh Maxwell, defendant, came on to be tried; and the said parties, by their respective attorneys, before the said justice came; and the jurors of the jury in this behalf, duly summoned, also came, and to say the truth also in this behalf are elected, tried, and sworn.

And the counsel for the plaintiffs, to maintain and prove that the said issue on their behalf produced and gave in evidence the original invoices, entries, and appraisements of record in the custom-house which related to the goods mentioned in schedule A, which schedule A is in the words and figures following:

wards, to wit, on the same day and year last aforesaid, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs, well and truly to pay unto the said plaintiffs the said sum of money last above mentioned, when the said defendant should be thereunto afterwards requested.

And whereas, also, the said defendant afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, accounted together with the said plaintiffs of and concerning divers other sums of money before that time due and owing from the said defendant to the said plaintiffs, and then and there being in arrear and unpaid; and upon such accounting the said defendant then and there was found to be in arrear, and indebted to the said plaintiffs, in the further sum of ten thousand dollars like lawful money as aforesaid; and being so found in arrear and indebted to the said plaintiffs, the said defendant, in consideration thereof, afterwards, to wit, on the same day and year last aforesaid, and at the place aforesaid, undertook, and then and there faithfully promised the said plaintiffs, well and truly to pay unto the said plaintiffs the said sum of money last above mentioned, when the said defendant should be thereunto afterwards requested.

Nevertheless the said defendant (although often requested, &c.) has not yet paid the said several sums of money above mentioned, or any or either of them, or any part thereof, to the said plaintiffs, but to pay the same, or any part thereof to the said plaintiffs, the said defendant has hitherto wholly refused, and still does refuse, to the damage of the said plaintiffs of twenty thousand dollars, and therefore the said plaintiffs bring suit, &c.

And the said Hugh Maxwell, defendant in this suit, by J. Prescott Hall, his attorney, comes and defends the wrong and injury, when, &c., and says that he did not undertake and promise in manner and form as the said plaintiffs in this suit have above thereof declared against the said defendant, and of this he puts himself upon the country; and the said plaintiff likewise, &c.

Therefore the issue above joined is ordered by the said circuit court to be tried at a circuit court of the United States, for the southern district of New York, in the second circuit, appointed to be held at the City Hall, in the city of New York, in and for the said district, on the fifth day of January, in the year of our Lord one thousand eight hundred and fifty-two.

At which day and place last above mentioned, before the justice of said circuit court, according [to] the form of the statute in such case made and provided, came as well the said plaintiffs above named, as the above named defendant, by their respective attorneys above mentioned, and the jurors of the jury summoned to try the said issue being called, also came; who, to speak the truth of the matters aforesaid, being chosen, tried, and sworn, say upon their oath, that the said defendant did not undertake or promise in manner and form as the said plaintiffs have above thereof complained against him.

Therefore it is considered, that the said plaintiffs take nothing by their said declaration, but that they be in mercy, &c., and that the said defendant do go without day, &c.

And it is further considered by the said court now here, that the said defendant do recover against the said plaintiffs one hundred and sixty-one dollars and ninety-five cents, for his costs and charges by him about his defence in this behalf laid out and expended, by the said court now here adjudged to the said defendant, and with his assent, according to the form of the statute in such case made and provided; and that the said defendant have execution therefor.

Judgment signed this nineteenth day of February, A. D. 1852.

RICHARD E. STILWELL,
Deputy Clerk.

Circuit court of the United States, for the second circuit, and southern district of New York.

Bill of exceptions.

JOHN STUART, James Stuart, Joseph Stuart, and William B. Scott, merchants, trading in copartnership under the style of J. & J. Stuart & Co.
vs.
HUGH MAXWELL.

SOUTHERN DISTRICT OF NEW YORK, *ss.*

Be it remembered, that on the fifth day of January, in the year eighteen hundred and fifty-two, as yet of the stated term of said court, commencing on the third Monday of October, in the year eighteen hundred and fifty-one, held at the City Hall in the city of New York, in the southern district of New York, before the honorable Samuel R. Betts, associate justice of the circuit court of the United States, sitting in the said circuit court, the issue within contained joined between the said John Stuart, James Stuart, Joseph Stuart, and William B. Scott, plaintiffs, and Hugh Maxwell, defendant, came on to be tried; and the said parties, by their respective attorneys, before the said justice came; and the jurors of the jury in this behalf, duly summoned, also came, and to say the truth also in this behalf are elected, tried, and sworn.

And the counsel for the plaintiffs, to maintain and prove that the said issue on their behalf produced and gave in evidence the original invoices, entries, and appraisements of record in the custom-house which related to the goods mentioned in schedule A, which schedule A is in the words and figures following:

SCHEDULE A.

Excess of 5 per cent. exacted on "manufactures of linen and cotton," the duty having been taken at 25 per cent. instead of 20 per cent. ad valorem.

1 Vessels.	2 Date of exaction.	3 Marks.	4 Numbers.	5 Description of goods.	6 5 per ct. excess exacted.
Montezuma	1849, July 25	JS	24, 31	Brown diapers and damasks	$43 15
Wisconsin	" Aug. 15	"	32, 43	" " "	77 20
Andw. Foster	" " 24	"	44, 56	" " "	81 35
Empire State	" Sept. 7 " " 11	"	96, 107	Damasks and cloths	71 45
St. Patrick	" " 20	"	59 a 79, 80 a 92	Union huchabacks	222 25
New York	" Dec. 21	"	137, 141	Brown union damasks	29 20
Wisconsin	1850, Jan. 8	TM	218, 221	Check linen lustres	55 20
Zurich	" Jan.	BP JS	100 a 101 1 a 6	Pantaloon linens and drills	69 40
Constitution	" " 16	HM	579, 583	Camblets and toil du nord	127 45
		S	383, 384	Plain linens	
		TM	238 a 244	Linen lustres	
Andw. Foster	" " "	"	169, 171, 185, 191	" and chambrays	335 45
		TS	142 a 159	Union damasks and cloths	
		HM	557	Weft plain camblets	
Cambridge	- - - -	TM	225, 228 a 236	Linen coatings	188 05
		HM	567 a 575	Toil du nord	

St. Patrick	"	" 18	SM	94, 97, 98, 102 & 104	Union drills, check lustres	293 15
			(S) L	342	Plaid blk. linen cloth	
			TM	204 a 207, 222 & 224	Linen chambrays and coatings	
			"	226, 227	" " "	
			T	403	Plain linen	
			JS	160 a 173	Union damasks	
Ohio	"	" 24	T	393	Plain linens	12 50
Empire State	"	" 22	T	428	"	39 00
			HM	590 a 593	Toil du nord	
Enterprise	"	" 22	TM	245 a 247	Linen coatings.	138 00
			HM	594 a 600	" " and camblets	
			SM	120 a 123	Union coatings and prs. lustres	
New World	"	" 22	HM	617 a 618	Linen coss camblets	62 35
			TM	250 a 254	" lustres and coat checks	
Fidelia	"	" 23	TM	248, 249	Coatings and toil du nord	64 70
			HM	601, 612, 616	Check linen lustres	
West Point	"	Feb. 19	"	619, 620	Coatings	22 05
Columbus	"	" 27	S	409, 414	Linen ginghams	105 05
			TM	255, 256	" lustres	
			HM	621, 624	" checks and toil du nord	
St. George	"	Mar. 5	TM	267, 270	" lustres and coatings	247 40
			"	286, 289	" " "	
			HM	625, 627, 631 c, 836	" checks, coatings and T. du nord	
			"	647, 650, 663, 677	" drills, coatings, &c.	
			S	418, 419, 424, 427	Plain linen ginghams	
Constellation	-	-	TM	259, 265	Union coatings and lustres	47 20
			HM	640, 642 a 646	Toil du nord and linen checks	

SCHEDULE A—Continued.

1 Vessels.	2 Date of exaction.	3 Marks.	4 Numbers.	5 Description of goods.	6 5 per ct. excess exacted.
Ashburton	1850, Mar. 16	HM	628, 643 a 645	Toil du nord and linen checks	$52 90
		S	435	Plain linen ginghams	
		TM	257 a 264	Coats, checks, and lustres	
Gertrude	“ “ 20	“	296 a 301	Linen lustres	62 65
J. A. Westervelt	“ “	HM	677, 678	“ camblets	18 40
W. H. Harbeck	“ “	TM	302	“ lustres	35 65
“		HM	679 a 680	Plain camblets	
Marmion	“ “ 26	TM	306	Linen lustres	21 80
		HM	683, 684	“ checks	
Waterloo	“ April 12	JS	217,218,224,236,243	Damasks, diapers, and cloths	99 10
“		HM	685	L. W. camblets	
Guy Mannering	“ “ “	JS	225 a 235	Damasks and diapers	100 90
“		TM	308 a 310	Check linen lustres	
Waban	“ “ 16	“	303 a 305	Coatings and lustres	38 90
Cornelia	“ June 9	JS	219 a 223	Diapers and damasks	32 05
“	“ April 29	TM	307	Linen lustres	12 35
Guy Mannering	“ Aug. 9	JS	267 to 278, 281	Diapers and damasks	85 35
Princeton	“ “ 21	JS	290 to 292, 294	Diapers, damasks and cloths	34 35
Columbus	“ Oct. 17	“	320	“ “ “	7
New York	1851, Jan. 6	BP	88 a 90	Linen and cotton drills	32 65
Siddons	“ “ 11	HM	796	Striped coatings	17 40

A. Foster	“ “ 18	JS	326 a 335	Diapers and damasks	58 85
W. Rathbone	“ “ 31	TM	387 a 406	Union drills	238 05
“	- -	JS	341 a 348	Diapers and damasks	
“	- -	SM	198	Union drills	
“	- -	HM	813	Striped coatings	
Excelsior	“ Feb. 3	SM	196 a 197	Union drills	20 45
Columbus	“ “ 19	TM	451 a 457	“ coatings	80 90
Constellation	“ “ 25	SM	178 a 182	“ “	52 75
Ashburton	“ Mar. 7	HM	858 a 860	“ “	32 10
Waterloo	“ “ 12	JS	10 a 12	Brown union damasks	18 30
West Point	“ April 3	“	13 a 18	“ diapers	38 25
Isaac Webb	“ May 29	“	25 a 28	“ “	25 90
Constellation	“ June 2	“	29 a 31	“ “	43 20
America	1849, Dec. 29	TM	170, 186 c, 190	Chambrays and check linens	81 10
Ashburton	1850, Mar. 18	SM	205		14 60

And by the said original papers the counsel for said plaintiffs proved that the goods were invoiced by the names set in column five of the said schedule A, that they were entered as "manufactures of linen and cotton," and were reported by the United States official appraisers to be "manufactures of cotton and flax."

And further to maintain and prove the issue on their part the counsel for said plaintiffs produced and gave in evidence the written and printed protests which were attached to said original entries of the goods mentioned in said schedule A, which said protests on the said entries by the "Montezuma," and by the other vessels, prior to 8th January, 1850, were in writing and in effect as follows:

"To Hugh Maxwell, esq., *Collector:*

"Sir: We hereby protest against the payment of twenty-five per cent., charged on J. S., No. 24, at 31, eight cases linen and cotton goods contained in this entry; claiming that, under existing laws, said goods are liable to a duty of twenty per cent. as a non-enumerated article. We pay the amount exacted, in order to get possession of the goods, claiming to have the difference refunded.

"New York, July 25, 1849.

"J. & J. STUART & Co.
"Per JAS. C. CARTER."

And which protests attached to said entries of the goods by the "Constitution," on the 8th January, 1850, and by the other vessels subsequently entered, were printed, and to the effect, as follows:

"To Hugh Maxwell, esq., *Collector:*

"Sir: We hereby protest against being compelled to pay duty at the rate of twenty-five per centum on the linen and cotton goods mentioned in this entry, and in all future importations of such goods, because "not composed wholly of cotton;" and claim that such goods are liable to a duty of only twenty per centum under the third section of the Tariff of 30th July, 1846. We pay the excess of duty demanded, in order to obtain possession of the property, and hold you and the Government liable for the return of the same.

"J. & J. STUART & Co."

And further to maintain and prove the issue on their part, the counsel for said plaintiffs called the following witnesses, who being severally duly sworn, testified as follows, that is to say:

James C. Carter, a witness of lawful age, testified that he had attended to the custom-house business of the plaintiffs, J. & J. Stuart & Co., from the nineteenth day of January, 1847, up to the present time; that invoices and entries of the goods, mentioned in the said schedule A, were presented and passed at the custom-house by him; that on the said goods duty was exacted at the rate of (25) twenty-five per centum ad valorem; that the duties were paid at the rate by the plaintiffs, through him; and that at and before the payments thereof the protests attached to the entries of said goods were duly signed by the plaintiffs, and delivered by him, as their agent, to the defendant; and that the circular instructions issued by the Treasury Department, and received by the collectors at New York, relating to "manufactures of linen and cotton," and under which duties have been exacted on such goods, are in the words and figures following, to wit:

Circular No. 36—new series.

Circular instructions for collectors and other officers of the customs.

TREASURY DEPARTMENT,
November 25, 1846.

For the government of the respective officers of the customs in carrying into effect the provisions of the annexed act of Congress, approved 30th July, 1846, entitled "An act reducing the duty on imports and for other purposes," the following instructions and regulations are issued, and a strict compliance therewith enjoined.

In view of inquiries submitted, it becomes proper to state, that the before mentioned act goes into operation and effect on the first day of December next, and not the second, in conformity with a decision upon a similar question of construction by the Supreme Court of the United States.

The fourth section of the act provides that the expense of weighing, gauging, or measuring, shall be paid by the owner, agent, or consignee of the goods, under certain specified circumstances. Whenever, therefore, the invoice shall not contain any weight, quantity, or measure, as the case may be; and, likewise, when those quantities may be stated in the invoice, but not so stated in good faith, but, on being properly tested, are found to fall short of the true amount to an unreasonable extent, after making due allowance for any difference between the mode of determining quantities under our laws by weight, gauge, or measure, and that of the country or place from whence the merchandise may be imported, and where good reason should exist for the belief that the quantity was incorrectly given in the invoice by design, and with intention to evade payment of the proper amount of duty, then in all such cases the expense of the services referred to must be defrayed by the owner, agent, or consignee.

If any quantity, weight, or measure be stated in the invoice or entry, it nevertheless becomes necessary, as required by the instructions of the Department, under the Warehouse act, issued on the 14th of August last, to weigh, gauge, or measure the article, to ascertain whether the quantity be correctly given in the invoice or entry. If the quantity thus ascertained is found to exceed that given in the invoice or entry, the aggregate cost or value must be made to correspond with such increase of the quantity, and the duties estimated and assessed accordingly. But in no case are the duties to be levied on an amount less than the invoice value.

Where the weight, gauge, or measure shall have been duly ascertained on any goods deposited in warehouse, and such goods be withdrawn, either for consumption or transportation to another port of entry, in less quantities than the entire importation, the expense of weighing, gauging, or measuring any such portions or quantities must be paid by the owner, importer, or agent, whenever it becomes necessary to perform either of those acts, in order to ascertain the dutiable value of any such goods withdrawn from warehouse as aforesaid.

When articles of the description before mentioned are transported in pursuance of law, to be rewarehoused at another port of entry, they need not be again weighed, gauged, or measured on going into warehouse at the transportation port, as the quantities specified in the certificate required by law to accompany the same may be deemed the true quantities, unless special and sufficient reasons should exist to render, in the judgment of the collector, another ascertainment necessary.

The bounty to be allowed from and after the 1st day of December next, in pursuance of the 5th section of the act, on the exportation of pickled fish of the fisheries of the United States, if cured with foreign salt, will be at the rate of 2½ cents per bushel, of 56 pounds, on the salt used in curing said fish. To entitle the exporter to bounty, a strict compliance must be had with the requirements of the "act laying a duty on imported salt, and granting a bounty on pickled fish exported, &c.," approved 29th July, 1813.

The following decision, heretofore made on points submitted under the 6th section of the act, it is deemed proper to incorporate with these instructions, viz: All goods which may arrive in port prior to the first of December next, but which may remain on board the vessel on that day or the day following, will be subject to the rates of duty prescribed by the Tariff act of 30th August, 1842, unless entered and bonded for warehousing prior to the first of December. If the vessel should not arrive in time for the importer to complete the warehousing entry, and give bond before the first of December, due notice on his part that he desires to avail himself of the lower rate of duty prescribed by the revenue act of 30th July, 1846, will be sufficient, the peculiar circumstances justifying a constructive warehousing in such cases: such notice to be given before the 1st of December.

Goods remaining in public store on the second day of December will be subjected to the rates of duty imposed by the act of 30th July, 1846, whether the rates under said act be higher or lower than the rates chargeable by law at the time of the arrival thereof; provided such goods were imported after the passage of the act of 30th July, 1846.

Importers, therefore, to avail themselves of the duty imposed by the act of 30th August, 1842, must pay the duty before the first day of December, if the goods are in the public stores.

The seventh section of the act allows goods, wares, and merchandise to remain in the public stores for the space of one year without payment of duty. The year will therefore commence on the day on which entry of the vessel in which the goods are imported is made at the custom-house. Where goods remain in warehouse beyond one year, as aforesaid, without payment of the appropriate duties and charges thereon, they must be appraised and sold in conformity with law and the instructions of the Department issued under the Warehousing act on the 14th of August last. No interest on the duties becomes chargeable in the case of any goods imported after the passage of the act of July, 1846, if the duties are paid within the year prescribed by law. Goods imported since the passage of the Warehouse act of 6th August, 1846, and carried to public store as unclaimed goods, may be entered at any time before the expiration of one year from the date of importation, and be exempted from any charge of interest on the duties.

The additions authorized by the eighth section to be made by the owner, consignee, or agent "in the entry to the cost or value given in the invoice" where goods have been actually purchased, as also the costs and charges referred to, must be added at the time of making entry of the goods, and cannot be done subsequently. This privilege is obviously intended to afford the party an opportunity to relieve himself from the additional duty imposed by this section, where the appraised value shall exceed, by ten per centum or more, the value "so declared on the entry," consequently any such additions made as aforesaid are not obligatory upon, or to control, the judgment of the appraisers in estimating the value of the goods in question, who are, nevertheless, required to make appraisement of the same in conformity with the provisions of existing laws.

The principle upon which the appraisement is based is this: that the actual value of articles on ship board at the last place of shipment to the United States, including all preceding expenses, duties, costs, charges, and transportation, is the foreign value upon which the duty is to be assessed. The costs and charges that are to be embraced in fixing the valuation over and above the value of the article at the place of growth, production, or manufacture, are,

1st. The transportation, shipment, and transhipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which shipment is made to the United States. Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

2d. Commission at the usual rate, but in no case less than two and-a-half per cent., and where there is a distinct brokerage, that to be added.

3d. Export duties, including such duties at all places from the place of the growth, production, or manufacture, to the last place of shipment to the United States.

4th. Cost of placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues and shipping charges, dock and wharf dues, and all charges to place the article on shipboard.

Discounts are never to be allowed in any case except on articles where it has been the uniform and established usage heretofore, and never more than the actual discount positively known to the appraiser.

The freight from the last place of shipment to the United States is not to be included in the valuation, and insurance is also excluded by law.

The eighth section provides, in certain cases, for an addition of "twenty per cent. ad valorem on such appraised value." This twenty per cent. is, as the law declares, an addition of a duty of twenty per cent. on the appraised value, and not a per centage upon the duty. Thus, if the duty upon such appraised value be twenty per cent. under the law, the addition of twenty per cent. would raise the duty to be assessed to forty per cent.; or, if thirty per cent., to fifty per cent., and so on—making in all cases an actual addition of twenty per cent. to the rate of duty.

Inasmuch as this section gives the importer the fullest opportunity of guarding against the imposition of this additional duty, by authorizing him in all cases, notwithstanding the invoice, to raise the value to the true market rate, including all costs and charges, differing in this respect from former provisions, it is not expected that the Department will be called upon to interpose to relieve any importer from the payment of this additional duty of twenty per cent.

This section further provides, "That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding."

Notwithstanding the very comprehensive language of this proviso, it is still believed that Congress could not have intended to abolish all the allowances made under previous laws for deficiencies and for damages occurring during the voyage of importation. It is represented, however, to this Department that, in consequence of the misfortune occurring to importers from the happening of any damage to their goods during the voyage, appeals are made to the sympathy of public officers for relief, so far as practicable, from such loss, by very large allowances in assessing the amount of the damage. Now, whatever regret may be entertained for such losses, the Government does not guarantee or insure against them, and the law in this case, as in all others, must be strictly executed; and the utmost vigilance is enjoined so to carry into effect the law on this subject as to assess the allowance in no case above the actual damage. This damage is to be ascertained by a reference to the value of the import in the foreign market from which it came, and not according to the home valuation, the duty being according to the foreign and not the home valuation. Auction or forced sales are not to be regarded as a fair criterion of the damage. An allowance of excessive damage is not only injurious to the revenue, but it is seriously detrimental to all those who import and pay the full duty on the sound articles. Monthly returns of all allowances for damages will be made to this Department, together with the name of the officer by whom the allowance is made.

No re-appraisement is authorized by law in case of allowance for damage.

Except in case of perishable articles, no allowance of damage should be made beyond one-half the value of the article, without first submitting a full statement of the case to the Department for such directions as it may be proper to give in such cases. The words of the law, "during the voyage," mean after the vessel has started, and during the voyage from the last place of shipment to the United States, and before the vessel has arrived at its port of destination here. Where the article was damaged before the voyage commenced, and this damage proceeded from rust, decay, &c., or any pre-existing cause, that has subsequently increased the damage, no allowance is to be made, as it was not the policy or intent of the law to encourage the shipment of articles already damaged to the United States, but only to provide, in case of sound articles, for the unforeseen contingency of the damage received during the voyage of importation. Where the damage can be removed by any process, and the article thereby restored to a sound or nearly a sound state, the allowance should be confined to the expense of that process.

The damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port.

It is to be specially noted, that in pursuance of the provisions of the fifty-second section of the act of 2d March, 1799, no allowance for damage on the importation can be made "unless proof to ascertain such damage shall be lodged in the custom-house of the port or place where such goods, wares, or merchandise have been landed, within ten days after the landing of such merchandise." Where damage of the nature referred to has been sustained, the fact is presumed generally to become known at the time of discharging the cargo from the vessel, when, with reference as well to the duty chargeable as the liability of underwriters, surveys are usually called for by importers to ascertain the true cause and extent of damage by examination of the condition of the vessel and cargo. By the exercise, therefore, at the time of unlading the cargo, of proper vigilance on the part of the importer, as well as by the officer of the customs superintending the landing, it is conceived that the external appearance of the coverings of the goods, from the stains of sea water, or other cause, would in most cases indicate whether damage had occurred during the voyage. Where such indications are manifested, and the examination cannot conveniently be made on board the vessel, or on the wharf, the goods should be immediately conveyed to [the] public store, and there placed apart from other goods, and due examination be promptly made, and, if found necessary, appraisement, to determine the damage, should take place forthwith.

It is deemed proper to call particular attention to the provisions contained in the second section of the Civil and Diplomatic Appropriation act, approved 10th August, 1846, requiring that in "appraising all goods at any port of the United States heretofore subjected to specific duties, but upon which ad valorem duties are imposed by the act of 30th July, 1846, entitled 'An act reducing the duty on imports, and for other purposes,' reference shall be had to values and invoices of similar goods imported during the last fiscal year, under such general and uniform regulations for the prevention of fraud or undervaluation as shall be prescribed by the Secretary of the Treasury." One of the objects of the law in enjoining a reference to values and invoices of similar goods, paying a specific duty, imported during the last fiscal year, is for the purpose of enabling the proper officers, in making the appraisement, to detect, by such comparison, any attempt to undervalue such goods in the invoice. Consequently such officers are to exercise all reasonable and proper means to detect and counteract any such attempted impositions on the revenue; and, whenever it may be deemed necessary, will, in virtue of the authority vested in them by the seventeenth section of the act of 30th August, 1842, call before them and examine, upon oath or affirmation, any owner, importer, consignee, or other person, touching any matter or thing which they may deem material in ascertaining the true market value or wholesale price of any merchandise imported ; and to require the production, on oath or affirmation, of any letters, accounts, or invoices in his possession relating to the same.

In order that the comparison referred to may be duly instituted, the invoices of all goods of the description mentioned on file in the custom-house should, for such purpose, be placed at the disposal of the appraisers, subject, however, at all times to the orders of the collector.

Further instructions under this section will be given when the practical operation of the new Tariff act may furnish additional information as a guide to the Department.

The oath or affirmation required by the ninth section to be administered by the collector of the port or district to the deputies of any collector, naval officer, or surveyor, and to the clerks employed by any of said officers, or by any appraiser, will be according to the following form, to wit:

"I, A. B., having been appointed (describe the office) within and for the port and district of , do solemnly, sincerely, and truly swear (or affirm) that I will diligently and faithfully perform the duties of the said office of (describe the office) and will use my best endeavors to prevent and detect frauds upon the revenue of the United States.

"I further swear (or affirm) that I will support the Constitution of the United States.

"Signed, A. B.

"Sworn (or affirmed) before me, this day of , A. D. 184 .

"C. D., *Collector*."

In the appraisement of any wines, liquors, fruits, sugars, segars, oils, preserves, and such like articles, in warehouse, and which have been designated in pursuance of law by the collector for appraisement, the appraisers are at liberty to exercise a sound discretion in regard to the quantity or sample of the article to be withdrawn for examination from the cask, box, or vessel in which it may be contained. And the storekeeper will be required to deliver to the appraisers, upon their written order, such quantities or samples of the articles designated for appraisement, as they may deem necessary for the purposes aforesaid. These samples, whenever practicable, are to be returned to the public store on completion of the examination and appraisement. For the information of the appraisers, it is deemed proper to require that in all cases where appraisements are ordered on entry of any goods, the collector shall cause to be minuted in pencil at the time, on the invoice, opposite the articles, the schedule by letter in the tariff of 1846, under which, in the opinion of the collector, the duty is to be levied.

Inasmuch as the act of July, 1846, repeals all acts or parts of acts repugnant to its provisions, it is deemed proper to state that the eleventh section, together with the succeeding sections of the act of 30th August, 1842, (with the exception of the twenty-fifth and twenty-ninth sections,) is still in operation, subject, however, to the modifications contained in the act of 11th February, 1846, the new Tariff act of 30th July, 1846, and the act establishing a warehousing system, &c., approved 6th of August, 1846, as adverted to and explained in these and previous instructions, issued under the last mentioned act, bearing date the 14th of August and 30th of October last.

The following decisions on questions submitted to the Department, arising under the new Tariff act, are communicated for your information:

That gums, to be entitled to entry at a duty of ten per cent. ad valorem, must be of the description generally known in commerce by the designations given in schedule E. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise specified, to be charged with a duty of twenty per cent. ad valorem, under the provisions of the third section of the act. The substances imported under the designations of gum benzoin, or benjamin, and benzoates, being specifically mentioned in schedule C, are liable to a duty of thirty per cent. ad valorem; and the substance termed by the importer gum perdu, ascertained on due examination to be an opium, is chargeable with the duty of twenty per cent. ad valorem, as provided in schedule E.

That, in order to the admission of lastings; manufactures of mohair cloth, silk twist, or other manufacture of cloth, at a duty of five per cent. ad valorem, under the provisions of schedule H, the collector must be satisfied, from the return of the United States' appraisers, the peculiar texture, figure, shape, or dimensions of the article, or other attending circumstances, that it is, as imported, suitable for the manufacture exclusively of shoes, boots, bootees, or buttons, as the case may be. Where a difference of opinion may arise in regard to articles under this provision, between the collector and appraisers, the question, with samples of the goods, may be submitted for determination to this Department.

That sheathing copper and sheathing metal, to be entitled to free entry, as provided in schedule I, must be imported in sheets not less in length than forty-eight inches or in width than fourteen inches; nor less in weight than fourteen nor more than thirty-four ounces per square foot.

That there being no provision in the act for the free admission of philosophical apparatus or anatomical preparations, whether specially imported by order or for the use of societies or seminaries, or otherwise, articles of that description become liable, on importation, to a charge of duty according to the material of which they are composed.

That, in order to the free entry of goods, wares, and merchandise, the growth, produce, and manufacture of the United States, exported to a foreign country, and brought back to the United States, under the provisions of schedule I, it is necessary that their identity be shown as prescribed in sections forty-seven and forty-eight of the act of 2d March, 1799, "to regulate the collection of duties on imports and tonnage;" and further, that such goods, wares, and merchandise be in the same condition as when exported from the United States, having undergone no alteration by manufacture.

R. J. WALKER,
Secretary of the Treasury.

An act reducing the duty on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty, that is to say:

On goods, wares, and merchandise mentioned in schedule A, a duty of one hundred per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of forty per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of thirty per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of twenty-five per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of twenty per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of fifteen per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of ten per centum ad valorem.

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On goods, wares, and merchandise mentioned in schedule H, a duty of five per centum ad valorem.

Sec. 2. And be it further enacted, That from and after the first day of December next the goods, wares, and merchandise mentioned in schedule I shall be exempt from duty.

Sec. 3. And be it further enacted, That from and after the first day of December next, there shall be levied, collected, and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of twenty per centum ad valorem.

Sec. 4. And be it further enacted, That in all cases in which the invoice or entry shall not contain the weight, or quantity, or measure of goods, wares, or merchandise now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

Sec. 5. And be it further enacted, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

Sec. 6. And be it further enacted, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

Sec. 7. And be it further enacted, That the twelfth section of the act entitled "an act to provide revenue from imports, and to change and modify existing laws imposing duties on imports, and for other purposes," approved August thirty, eighteen hundred and forty two, shall be, and the same is hereby, so far modified, that all goods imported from this side the Cape of Good Hope or Cape Horn may remain in the public stores for the space of one year, instead of the term of sixty days prescribed in the said section; and that all goods imported from beyond the Cape of Good Hope or Cape Horn may remain in the public stores one year, instead of the term of ninety days prescribed in the said section.

Sec. 8. And be it further enacted, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And ples of the goods, may be submitted for determination to this Department.

That sheathing copper and sheathing metal, to be entitled to free entry, as provided in schedule I, must be imported in sheets not less in length than forty-eight inches or in width than fourteen inches; nor less in weight than fourteen nor more than thirty-four ounces per square foot.

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That, in order to the free entry of goods, wares, and merchandise, the growth, produce, and manufacture of the United States, exported to a foreign country, and brought back to the United States, under the provisions of schedule I, it is necessary that their identity be shown as prescribed in sections forty-seven and forty-eight of the act of 2d March, 1799, "to regulate the collection of duties on imports and tonnage;" and further, that such goods, wares, and merchandise be in the same condition as when exported from the United States, having undergone no alteration by manufacture.

R. J. WALKER,
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An act reducing the duty on imports, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the first day of December next, in lieu of the duties heretofore imposed by law on the articles hereinafter mentioned, and on such as may now be exempt from duty, there shall be levied, collected, and paid on the goods, wares, and merchandise herein enumerated and provided for, imported from foreign countries, the following rates of duty, that is to say:

On goods, wares, and merchandise mentioned in schedule A, a duty of one hundred per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule B, a duty of forty per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule C, a duty of thirty per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule D, a duty of twenty-five per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule E, a duty of twenty per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule F, a duty of fifteen per centum ad valorem.

On goods, wares, and merchandise mentioned in schedule G, a duty of ten per centum ad valorem.

1264.

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Sec. 3. And be it further enacted, That from and after the first day of December next, there shall be levied, collected, and paid on all goods, wares, and merchandise imported from foreign countries, and not specially provided for in this act, a duty of twenty per centum ad valorem.

Sec. 4. And be it further enacted, That in all cases in which the invoice or entry shall not contain the weight, or quantity, or measure of goods, wares, or merchandise now weighed, or measured, or gauged, the same shall be weighed, gauged, or measured at the expense of the owner, agent, or consignee.

Sec. 5. And be it further enacted, That from and after the first day of December next, in lieu of the bounty heretofore authorized by law to be paid on the exportation of pickled fish of the fisheries of the United States, there shall be allowed, on the exportation thereof, if cured with foreign salt, a drawback equal in amount to the duty paid on the salt, and no more, to be ascertained under such regulations as may be prescribed by the Secretary of the Treasury.

Sec. 6. And be it further enacted, That all goods, wares, and merchandise imported after the passage of this act, and which may be in the public stores on the second day of December next, shall be subject to no other duty upon the entry thereof than if the same were imported respectively after that day.

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Sec. 8. And be it further enacted, That it shall be lawful for the owner, consignee, or agent of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports in the principal markets of the country whence the importation shall have been made, or in which the goods imported shall have been originally manufactured or produced, as the case may be; and to add thereto all costs and charges which, under existing laws, would form part of the true value at the port where the same may be entered, upon which the duties should be assessed. And it shall be the duty of the collector within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem on such appraised value: Provided, nevertheless, That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

Sec. 9. And be it further enacted, That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

Sec. 10. And be it further enacted, That no officer or other person connected with the navy of the United States shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.

Sec. 11. And be it further enacted, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

Schedule A.—(One hundred per centum ad valorem.)

Brandy and other spirits distilled from grain or other materials.

Cordials, absynthe, arrack, curacoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

Schedule B.—(Forty per centum ad valoram.)

Alabaster and spar ornaments.
Almonds.
Anchovies, sardines, and all other fish preserved in oil.
Camphor, refined.
Cassia.
Cloves.
Composition tops for tables or other articles of furniture.
Comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses,
Currants.
Dates.
Figs.
Ginger root, dried or green.

Glass, cut.

Mace.

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood.

Nutmegs.

Pimento.

Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans, or otherwise.

Prunes.

Raisins.

Scagliola tops for tables or other articles of furniture.

Segars, snuff, paper segars, and all other manufactures of tobacco.

Wines—Burgundy, champagne, claret, madeira, port, sherry, and all other wines and imitations of wines.

Schedule C.—(Thirty per centum ad valorem.)

Ale, beer, and porter, in casks or bottles.

Argentine, Alabatta, or German silver, manufactured or unmanufactured.

Articles embroidered with gold, silver, or other metal.

Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.

Asses' skins.

Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.

Baskets and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for.

Bay rum.

Beads, of amber, composition, or wax, and all other beads.

Benzoates.

Bologna sausages.

Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.

Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for.

Brooms and brushes of all kinds.

Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal.

Canes and sticks for walking, finished or unfinished.

Capers, pickles, and sauces of all kinds, not otherwise provided for.

Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material.

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for.

Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed.

it shall be the duty of the collector within whose district the same may be imported or entered, to cause the dutiable value of such imports to be appraised, estimated, and ascertained in accordance with the provisions of existing laws; and if the appraised value thereof shall exceed by ten per centum or more the value so declared on the entry, then, in addition to the duties imposed by law on the same, there shall be levied, collected, and paid, a duty of twenty per centum ad valorem on such appraised value: Provided, nevertheless, That under no circumstances shall the duty be assessed upon an amount less than the invoice value, any law of Congress to the contrary notwithstanding.

Sec. 9. And be it further enacted, That the deputies of any collector, naval officer, or surveyor, and the clerks employed by any collector, naval officer, surveyor, or appraiser, who are not by existing laws required to be sworn, shall, before entering upon their respective duties, or, if already employed, before continuing in the discharge thereof, take and subscribe an oath or affirmation faithfully and diligently to perform such duties, and to use their best endeavors to prevent and detect frauds upon the revenue of the United States; which oath or affirmation shall be administered by the collector of the port or district where the said deputies or clerks may be employed, and shall be of a form to be prescribed by the Secretary of the Treasury.

Sec. 10. And be it further enacted, That no officer or other person connected with the navy of the United States shall, under any pretence, import in any ship or vessel of the United States any goods, wares, or merchandise liable to the payment of any duty.

Sec. 11. And be it further enacted, That all acts and parts of acts repugnant to the provisions of this act be, and the same are hereby, repealed.

Schedule A.—(One hundred per centum ad valorem.)

Brandy and other spirits distilled from grain or other materials.

Cordials, absynthe, arrack, curacoa, kirschenwasser, liqueurs, maraschino, ratafia, and all other spirituous beverages of a similar character.

Schedule B.—(Forty per centum ad valoram.)

Alabaster and spar ornaments.
Almonds.
Anchovies, sardines, and all other fish preserved in oil.
Camphor, refined.
Cassia.
Cloves.
Composition tops for tables or other articles of furniture.
Comfits, sweetmeats, or fruit preserved in sugar, brandy, or molasses.
Currants.
Dates.
Figs.
Ginger root, dried or green.

Glass, cut.

Mace.

Manufactures of cedar wood, granadilla, ebony, mahogany, rosewood, and satin wood.

Nutmegs.

Pimento.

Prepared vegetables, meats, poultry, and game, sealed or enclosed in cans, or otherwise.

Prunes.

Raisins.

Scagliola tops for tables or other articles of furniture.

Segars, snuff, paper segars, and all other manufactures of tobacco.

Wines—Burgundy, champagne, claret, madeira, port, sherry, and all other wines and imitations of wines.

Schedule C.—(Thirty per centum ad valorem.)

Ale, beer, and porter, in casks or bottles.

Argentine, Alabatta, or German silver, manufactured or unmanufactured.

Articles embroidered with gold, silver, or other metal.

Articles worn by men, women, or children, of whatever material composed, made up, or made wholly or in part by hand.

Asses' skins.

Balsams, cosmetics, essences, extracts, pastes, perfumes, and tinctures, used either for the toilet or for medicinal purposes.

Baskets and all other articles composed of grass, osier, palm-leaf, straw, whalebone, or willow, not otherwise provided for.

Bay rum.

Beads, of amber, composition, or wax, and all other beads.

Benzoates.

Bologna sausages.

Bracelets, braids, chains, curls, or ringlets, composed of hair, or of which hair is a component part.

Braces, suspenders, webbing, or other fabrics, composed wholly or in part of India rubber, not otherwise provided for.

Brooms and brushes of all kinds.

Cameos, real and imitation, and mosaics, real and imitation, when set in gold, silver, or other metal.

Canes and sticks for walking, finished or unfinished.

Capers, pickles, and sauces of all kinds, not otherwise provided for.

Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material.

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, and all similar articles made on frames, worn by men, women, or children, and not otherwise provided for.

Card cases, pocket books, shell boxes, souvenirs, and all similar articles, of whatever material composed.

Carpets, carpenting, hearth rugs, bedsides, and other portions of carpeting, being either Aubusson, Brussels, ingrain, Saxony, Turkey, Venitian, Wilton, or any other similar fabric.

Carriages and parts of carriages.

Cayenne pepper.

Cheese.

Cinnamon.

Clocks and parts of clocks.

Clothing, ready made, and wearing apparel of every description, of whatever material composed, made up or manufactured wholly or in part by the tailor, sempstress, or manufacturer.

Coach and harness furniture of all kinds.

Coal.

Coke and culm of coal.

Combs of all kinds.

Compositions of glass or paste, when set.

Confectionary of all kinds, not otherwise provided for.

Coral, cut or manufactured.

Corks.

Cotton cords, gimps, and galloons.

Courtplaster.

Crayons of all kinds.

Cutlery of all kinds.

Diamonds, gems, pearls, rubies, and other precious stones, and imitations of precious stones, when set in gold, silver, or other metal.

Dolls and toys of all kinds.

Earthen, China, and stone ware, and all other wares, composed of earthy and mineral substances, not otherwise provided for.

Epaulets, galloons, laces, knots, stars, tassels, tresses and wings of gold, silver, or other metal.

Fans and fire-screens of every description, of whatever material composed.

Feathers and flowers, artificial or ornamental, and parts thereof, of whatever material composed.

Fire-crackers.

Flats, braids, plaits, sparterre and willow squares, used for making hats or bonnets.

Frames and sticks for umbrellas, parasols, and sunshades, finished or unfinished.

Furniture, cabinet and household.

Ginger, ground.

Glass, colored, stained, or painted.

Glass crystals for watches.

Glasses or pebbles for spectacles.

Glass tumblers, plain, moulded, or pressed, not cut or punted.

Paintings on glass.

Porcelain glass.

Grapes.

Gum benzoin or Benjamin.

Hair pencils.

Hat bodies of cotton.

Hats and bonnets, for men, women, and children, composed of straw, satin straw, chip, grass, palm-leaf, willow, or any other vegetable substance, or of hair, whalebone, or other material not otherwise provided for.

Hemp, unmanufactured.

Honey.

Human hair, cleansed or prepared for use.

Ink, and ink powder.

Iron, in bars, blooms, bolts, loops, pigs, rods, slabs, or other form, not otherwise provided for.

Castings of iron.

Old or scrap iron.

Vessels of cast iron.

Japanned ware, of all kinds, not otherwise provided for.

Jewelry, real or imitation.

Jet, and manufactures of jet, and imitations thereof.

Lead pencils.

Maccaroni, vermicelli, gelatine, jellies, and all similar preparations.

Manufactures of the bark of the cork tree, except corks.

Manufactures of bone, shell, horn, pearl, ivory, or vegetable ivory.

Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, copper, gold, iron, lead, pewter, platina, silver, tin, or other metal, or of which either of those metals, or any other metal, shall be the component material of chief value.

Manufactures of cotton, linen, silk, wool, or worsted, if embroidered or tamboured in the loom, or otherwise, by machinery, or with the needle, or other process.

Manufactures, articles, vessels, and wares, of glass, or of which glass shall be a component material, not otherwise provided for.

Manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for.

Manufactures and articles of marble, marble paving tiles, and all other marble more advanced in manufacture than slabs or blocks in the rough.

Manufactures of paper, or of which paper is a component material, not otherwise provided for.

Manufactures, articles, and wares of papier mache.

Manufactures of wood, or of which wood is a component part, not otherwise provided for.

Manufactures of wool, or of which wool shall be the component material of chief value, not otherwise provided for.

Medicinal preparations, not otherwise provided for.

Metallic pens.

Mineral waters.

Molasses.

Muskets, rifles, and other fire-arms.

Nuts, not otherwise provided for.

Ochres, and ochrey earths, used in the composition of painters' colors, whether dry or ground in oil.

Oil-cloth of every description, of whatever material composed.

Oils, volatile, essential, or expressed, and not otherwise provided for.

Olive oil in casks, other than salad oil.

Olive salad oil, and all other olive oil, not otherwise provided for.

Olives.

Paper, antiquarian, demy, drawing, elephant, foolscap, imperial, letter, and all other paper not otherwise provided for.

Paper boxes, and all other fancy boxes.

Paper envelopes.

Parasols and sunshades.

Parchment.

Pepper.

Plated and gilt ware of all kinds.

Playing cards.

Plumbs.

Potatoes.

Red chalk pencils.

Saddlery of all kinds, not otherwise provided for.

Salmon, preserved.

Sealing wax.

Sewing silks, in the gum or purified.

Shoes composed wholly of India rubber.

Side-arms of every description.

Silk twist, and twist composed of silk and mohair.

Silver-plated metal, in sheets or other form.

Soap, Castile, perfumed, Windsor, and all other kinds.

Sugar of all kinds.

Sirup of sugar.

Tobacco, unmanufactured.

Twines and pack-thread, of whatever material composed.

Umbrellas.

Vellum.

Vinegar.

Wafers.

Water colors.

Wood, unmanufactured, not otherwise provided for, and fire-wood.

Wool, unmanufactured.

Schedule D.—(Twenty-five per centum ad valorem.)

Borax or tinctal.

Burgundy pitch.

Buttons and button moulds, of all kinds.

Baizes, bockings, flannels, and floor-cloths, of whatever material composed, not otherwise provided for.

Cables and cordage, tarred or untarred.

Calomel, and other mercurial preparations.

Camphor, crude.

Cotton laces, cotton insertings, cotton trimming laces, cotton laces and braids.

Floss silks, feather beds, feathers for beds, and downs of all kinds.

Grass cloth.

Hair cloth, hair seating, and all other manufactures of hair, not otherwise provided for.

Jute, sisal grass, coir, and other vegetable substances, unmanufactured, not otherwise provided for.

Manufactures composed wholly of cotton, not otherwise provided for.

Manufactures of goat's hair or mohair, or of which goat's hair or mohair shall be a component material, not otherwise provided for.

Manufactures of silk, or of which silk shall be a component material, not otherwise provided for.

Manufactures of worsted, or of which worsted shall be a component material, not otherwise provided for.

Matting, China, and other floor matting and mats, made of flags, jute or grass.

Roofing slates, and slates other than roofing slates.

Woollen and worsted yarn.

Schedule E.—(Twenty per centum ad valorem.)

Acids—acetic, acetous, benzoic, boracic, chromic, citric, muriatic, white and yellow, nitric, pyroligneous and tartaric, and all other acids of every description, used for chemical or medicinal purposes, or for manufacturing, or in the fine arts, not otherwise provided for.

Aloes.

Alum.

Amber.

Ambergris.

Angora, Thibet, and other goat's hair or mohair, unmanufactured.

Anniseed.

Animal carbon.

Antimony, crude and regulus of.

Arrow root.

Articles, not in a crude state, used in dyeing or tanning, not otherwise provided for.

Assafœtida.

Bacon.

Bananas.

Barley.

Beef.

Beeswax.

Berries, vegetables, flowers and barks, not otherwise provided for.

Bismuth.

Bitter apples.

Blankets of all kinds.

Blank books, bound or unbound.

Blue or Roman vitriol, or sulphate of copper.

Boards, planks, staves, laths, scantling, spars, hewn and sawed timber, and timber to be used in building wharves.

Boucho leaves.

Breccia.

Bronze liquor.

Bronze powder.

Butter.

Cadmium.

Calamine.

Cantharides.

Caps, gloves, leggins, mits, socks, stockings, wove shirts and drawers, made on frames, composed wholly of cotton, worn by men, women, and children.

Cassia buds.

Castor oil.

Castorum.

Cedar wood, ebony, granadilla, mahogany, rosewood, and satin wood, unmanufactured.

Chocolate.

Chromate of lead.

Chromate, bichromate, hydriodate, and prussiate of potash.

Cobalt.

Cocoanuts.

Coculus indicus.

Copperas or green vitriol, or sulphate of iron.

Copper rods, bolts, nails, and spikes.

Copper bottoms.

Copper in sheets or plates, called brazier's copper, and other sheets of copper not otherwise provided for.

Cream of tartar.

Cubebs.

Dried pulp.

Emery.

Ether.

Extract of indigo.

Extracts and decoctions of logwood and other dye woods, not otherwise provided for.

Extract of madder.

Felspar.

Fig blue.

Fish, foreign, whether fresh, smoked, salted, dried, or pickled, not otherwise provided for.

Fish glue or isinglass.

Fish skins.

Flaxseed.

Flour of sulphur.
Frankfort black.
French chalk.
Fruit, green or ripe, not otherwise provided for.
Fulminates, or fulminating powders.
Furs, dressed on the skin.
Gamboge.
Glue.
Green turtle.
Gunny cloth.
Gunpowder.
Hair, curled, moss, sea-weed, and all other vegetable substances used for beds or matresses.
Hams.
Hats of wool.
Hat bodies, made of wool, or of which wool shall be a component material of chief value.
Hatters' plush, composed of silk and cotton, but of which cotton is the component material of chief value.
Hemp seed or linseed, and rape-seed oil, and all other oils used in painting.
Indian corn and corn meal.
Ipecacuanha.
Iridium.
Iris or orris root.
Iron liquor.
Ivory or bone black.
Jalap.
Juniper berries.
Lac spirits.
Lac sulphur.
Lamp black.
Lard.
Leather, tanned, bend or sole.
Leather, upper, of all kinds.
Lead, in pigs, bars, or sheets.
Leaden pipes.
Leaden shot.
Leeches.
Linens of all kinds.
Liquorice paste, juice, or root.
Litharge.
Malt.
Manganese.
Manna.
Manufactures of flax, not otherwise provided for.
Manufactures of hemp, not otherwise provided for.
Marble, in the rough, slab, or block, unmanufactured.
Marine coral, unmanufactured.

Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.

Metals, Dutch and bronze, in leaf.

Metals, unmanufactured, not otherwise provided for.

Mineral and bituminous substances, in a crude state, not otherwise provided for.

Musical instruments of all kinds, and strings for musical instruments of whip gut or cat-gut, and all other strings of the same material.

Needles of all kinds, for sewing, darning, or knitting.

Nitrate of lead.

Oats and oat meal.

Oils, neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.

Opium.

Oranges, lemons, and limes.

Orange and lemon peel.

Osier or willow, prepared for basket makers' use.

Patent mordant.

Paints, dry or ground in oil, not otherwise provided for.

Paper hangings and paper for screens or fireboards.

Paving stones.

Paving and roofing tiles and bricks.

Pearl or hulled barley.

Periodicals and other works in the course of printing and publication in the United States.

Pine-apples.

Pitch.

Plantains.

Plaster of Paris, when ground.

Plumbago.

Pork.

Potassium.

Prussian blue.

Pumpkins.

Putty.

Quicksilver.

Quills.

Red chalk.

Rhubarb.

Rice or paddy.

Roll brimstone.

Roman cement.

Rye and rye flour.

Saddlery, common, tinned, or japanned.

Saffron and saffron cake.

Sago.

Sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for.

Salts, Epsom, glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for.
Sarsaparilla.
Seppia.
Shaddocks.
Sheathing paper.
Skins, tanned and dressed, of all kinds
Skins of all kinds not otherwise provided for.
Slate pencils.
Smalts.
Spermaceti candles and tapers.
Spirits of turpentine.
Sponges.
Spunk.
Squils.
Starch.
Stearine candles and tapers.
Steal not otherwise provided for.
Stereotype plates.
Still bottoms.
Sulphate of barytes, crude or refined.
Sulphate of quinine.
Tallow candles.
Tapioca.
Tar.
Thread laces and insertings.
Type metal.
Types, new or old.
Vanilla beans.
Verdigris.
Velvet, in the piece, composed wholly of cotton.
Velvet, in the piece, composed of cotton and silks, but of which cotton is the component material of chief value.
Vermillion.
Wax candles and tapers.
Whalebone the produce of foreign fisheries.
Wheat and wheat flour.
White and red lead.
Whiting, or Paris white.
White vitriol, or sulphate of zinc.
Window glass, broad, crown, or cylinder.
Woolen listings.
Yams.

Schedule F.—(Fifteen per centum ad valorem.)

Arsenic.
Bark, Peruvian.

Medicinal drugs, roots, and leaves, in a crude state, not otherwise provided for.

Metals, Dutch and bronze, in leaf.

Metals, unmanufactured, not otherwise provided for.

Mineral and bituminous substances, in a crude state, not otherwise provided for.

Musical instruments of all kinds, and strings for musical instruments of whip gut or cat-gut, and all other strings of the same material.

Needles of all kinds, for sewing, darning, or knitting.

Nitrate of lead.

Oats and oat meal.

Oils, neatsfoot and other animal oil, spermaceti, whale, and other fish oil, the produce of foreign fisheries.

Opium.

Oranges, lemons, and limes.

Orange and lemon peel.

Osier or willow, prepared for basket makers' use.

Patent mordant.

Paints, dry or ground in oil, not otherwise provided for.

Paper hangings and paper for screens or fireboards.

Paving stones.

Paving and roofing tiles and bricks.

Pearl or hulled barley.

Periodicals and other works in the course of printing and publication in the United States.

Pine-apples.

Pitch.

Plantains.

Plaster of Paris, when ground.

Plumbago.

Pork.

Potassium.

Prussian blue.

Pumpkins.

Putty.

Quicksilver.

Quills.

Red chalk.

Rhubarb.

Rice or paddy.

Roll brimstone.

Roman cement.

Rye and rye flour.

Saddlery, common, tinned, or japanned.

Saffron and saffron cake.

Sago.

Sal soda, and all carbonates of soda, by whatever names designated, not otherwise provided for.

Salts, Epsom, glauber, Rochelle, and all other salts and preparations of salts, not otherwise provided for.
Sarsaparilla.
Seppia.
Shaddocks.
Sheathing paper.
Skins, tanned and dressed, of all kinds
Skins of all kinds not otherwise provided for.
Slate pencils.
Smalts.
Spermaceti candles and tapers.
Spirits of turpentine.
Sponges.
Spunk.
Squils.
Starch.
Stearine candles and tapers.
Steal not otherwise provided for.
Stereotype plates.
Still bottoms.
Sulphate of barytes, crude or refined.
Sulphate of quinine.
Tallow candles.
Tapioca.
Tar.
Thread laces and insertings.
Type metal.
Types, new or old.
Vanilla beans.
Verdigris.
Velvet, in the piece, composed wholly of cotton.
Velvet, in the piece, composed of cotton and silks, but of which cotton is the component material of chief value.
Vermillion.
Wax candles and tapers.
Whalebone the produce of foreign fisheries.
Wheat and wheat flour.
White and red lead.
Whiting, or Paris white.
White vitriol, or sulphate of zinc.
Window glass, broad, crown, or cylinder.
Woolen listings.
Yams.

Schedule F.—(Fifteen per centum ad valorem.)

Arsenic.
Bark, Peruvian.

Bark, Quilla.

Brazil paste.

Brimstone, crude in bulk.

Codilla, or tow of hemp or flax.

Cork-tree bark, unmanufactured.

Diamonds, glaziers', set or not set.

Dragon's blood.

Flax, unmanufactured.

Gold and silver leaf.

Mineral kermes.

Silk, raw, not more advanced in manufacture than singles, tram and thrown, or organzine.

Steel in bars, cast, shear, or German.

Terne tin plates.

Tin foil.

Tin in plates or sheets.

Tin plates, galvanized, not otherwise provided for.

Zinc, spelter, or teutenegue, in sheets.

Schedule G.—(Ten per centum ad valorem.)

Ammonia.

Annatto, Rancon or Orleans.

Barrilla.

Bleaching powders, or chloride of lime.

Books printed, magazines, pamphlets, periodicals, and illustrated newspapers, bound or unbound, not otherwise provided for.

Building stones.

Burr stones, wrought or unwrought.

Cameos and mosaics, and imitations thereof, not set.

Chronometers, box or ships', and parts thereof.

Cochineal.

Cocoa.

Cocoa shells.

Compositions of glass or paste, not set.

Cudbear.

Diamonds, gems, pearls, rubies, and other precious stones, and imitations thereof, when not set.

Engravings or plates, bound or unbound.

Fuller's earth.

Furs, hatters', dressed or undressed, not on the skin.

Furs, undressed, when on the skin.

Goldbeaters' skins.

Gum Arabic and gum Senegal.

Gum Tragacanth.

Gum Barbary.

Gum East India.

Gum Jedda.

Gum substitute, or burnt starch.
Hair of all kinds, uncleaned and unmanufactured.
Hempseed, linseed, and rapeseed.
India rubber, in bottles, slabs, or sheets, unmanufactured.
Indigo.
Kelp.
Lemon and lime juice.
Lime.
Maps and charts.
Music, and music paper, with lines, bound or unbound.
Natron.
Nux vomica.
Oils, palm and cocoa-nut.
Orpiment.
Palm leaf, unmanufactured.
Polishing stones.
Pumice and pumice stones.
Ratans and reeds, unmanufactured.
Rotten stone.
Sal ammonia.
Saltpetre, (or nitrate of soda, or potash,) refined or partially refined.
Soda ash.
Sulphuric acid, or oil of vitriol.
Tallow, marrow, and all other grease and soap stocks and soap stuffs not otherwise provided for.
Terra, japonica, or catechu.
Watches and parts of watches.
Watch materials of all kinds not otherwise provided.
Woad or pastel.

Schedule H.—(Five per centum ad valorem.)

Alcornoque.
Argol, or crude tartar.
Bells, when old, or bell metal, fit only to be remanufactured.
Berries, nuts, and vegetables, used exclusively in dyeing or in composing dues; but no article shall be classed as such that has undergone any manufacture.
Brass in pigs or bars.
Brass, when old, and fit only to be remanufactured.
Brazil wood, and all other dye wood, in sticks.
Bristles.
Chalk, not otherwise provided for.
Clay unwrought.
Copper in pigs or bars.
Copper, when old, and fit only to be remanufactured.
Flints.
Grindstones, wrought or unwrought.

Horns, horn-tips, bones, bone-tips, and teeth, unmanufactured.

Ivory, manufactured.

Ivory nuts, or vegetable ivory.

Kermes.

Lac dye.

Lastings suitable for shoes, boots, bootees, or buttons exclusively.

Madder, ground.

Madder root.

Manufactures of mohair cloth, silk twist, or other manufacture of cloth suitable for the manufacture of shoes, boots, bootees, or buttons exclusively.

Nickel.

Nut-galls.

Pearl, mother of.

Pewter, when old, and fit only to be remanufactured.

Rags, of whatever material.

Raw hides and skins of all kinds, whether dried, salted, or pickled, not otherwise provided for.

Safflower.

Saltpetre or nitrate of soda, or potash, when crude.

Seedlac.

Shellac.

Sumac.

Tin, in pigs, bars, or blocks.

Tortoise and other shells, unmanufactured.

Turmeric.

Waste, or shoddy.

Weld.

Zinc, spelter, or teutenegue, unmanufactured, not otherwise provided for.

Schedule I.—(Exempt from duty.)

Animals imported for breed.

Bullion, gold and silver.

Cabinets of coins, medals, and other collections of antiquities.

Coffee and tea, when imported direct from the place of their growth or production, in American vessels, or in foreign vessels entitled by reciprocal treaties to be exempt from discriminating duties, tonnage, and other charges.

Coffee, the growth or production of the possessions of the Netherlands, imported from the Netherlands in the same manner.

Coins—gold, silver, and copper.

Copper ore.

Copper, when imported for the United States mint.

Cotton.

Felt, adhesive, for sheathing vessels.

Garden seeds, and all other seeds, not otherwise provided for.

Goods, wares, and merchandise, the growth, produce, or manufacture of the United States, exported to a foreign country, and brought back to the United States, in the same condition as when exported, upon which no drawback or bounty has been allowed: Provided, That all regulations to ascertain the identity thereof, prescribed by existing laws, or which may be prescribed by the Secretary of the Treasury, shall be complied with.

Guano.

Household effects, old and in use, of persons or families from foreign countries, if used abroad by them, and not intended for any other person or persons, or for sale.

Junk, old.

Models of inventions and other improvements in the arts: Provided, That no article or articles shall be deemed a model or improvement which can be fitted for use.

Oakum.

Oil, spermaceti, whale, and other fish, of American fisheries, and all other articles the produce of such fisheries.

Paintings and statuary, the production of American artists residing abroad, and all other paintings and statuary: Provided, The same be imported in good faith as objects of taste, and not of merchandise.

Personal and household effects (not merchandise) of citizens of the United States dying abroad.

Plaster of Paris, unground.

Platina, unmanufactured.

Sheathing copper; but no copper to be considered such, and admitted free, except in sheets of forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces the square foot.

Sheathing metal.

Specimens of natural history, mineralogy, or botany.

Trees, shrubs, bulbs, plants, and roots, not otherwise provided for.

Wearing apparel in actual use, and other personal effects not merchandise, professional books, implements, instruments, and tools of trade, occupation or employment, of persons arriving in the United States: Provided, That this exemption shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

Approved, July 30, 1846.

Circular No. 75, addenda.

Circular to collectors and other officers of the customs.

TREASURY DEPARTMENT,
December 31, 1847.

The subjoined abstract of decisions made by this Department, on questions arising under the laws affecting revenue and commerce, in force since the 1st December, 1846, when the Tariff act of 30th July, 1846, went into operation, and under treaty stipulations with foreign powers, is transmitted for your information and government.

Acetate of morphia, as a "medicinal preparation," liable under schedule C, tariff of 1846, to a duty of thirty per cent. ad valorem.

Acetate, or sugar of lead, as a "non-enumerated article," to be entitled to entry under the 3d section of the tariff of 1846, at a duty of twenty per cent. ad valorem.

Accordions, as "musical instruments," to be entitled to entry under schedule E of the tariff, at a duty of twenty per cent. ad valorem.

Adamantine spar. See emery stone.

Additional or penal duty of twenty per cent. ad valorem provided, in certain cases, by the 8th section of the Tariff act of 1846, to be exacted and paid before the delivery of goods for consumption, or their being withdrawn from warehouse for transportation or exportation; in no case to be returned as debenture; and no remission or relief to be granted unless the party shall have pursued the course indicated in the 8th section of the act of 1846 and 17th section of the Tariff act of 30th August, 1842, and shall apply for relief in the mode prescribed in the act of 3d March, 1797, authorizing the remission of penalties. See circulars of 25th November, 1846, and 12th June, 1847.

Agate mortars, as "stone ware," liable under schedule C, tariff of 1846, to a duty of thirty per cent. ad valorem.

Allowance. Under the provisions of the 52d section of the General Collection law of 2d March, 1799, allowance for damage may be still made on the articles mentioned in the 58th and 59th sections of that act, now subject to ad valorem rates of duty, under the tariff of 1846; the deficiency, leakage, or breakage being taken into consideration by the appraisers, as among the elements of actual damage to be ascertained by them, in the manner prescribed in circular instructions of 25th November, 1846.

Where claims are made for damage on certain liquors in bottles, under the 59th section of the act of March, 1799, unless the importer, at the time of entry, shall, in the exercise of the option given by said section, prefer that the actual quantity be ascertained by tale, the allowance for breakage shall in no case exceed the per centage provided by said section in such cases, namely, of ten per cent. on beer, ale, and porter, and five per cent. on all other liquors.

In the special case of molasses in casks, in consequence of the peculiar liability of that article to loss or deficiency from fermentation, stress of weather, or other accident, it has been deemed proper to authorize an allowance for such loss or deficiency, to be ascertained as directed in circular instructions of 27th May, 1847. In such cases, however, injury to the cask is not to be taken into view in estimating damage.

Except in case of perishable articles, no allowance of damage is to be made beyond one-half the value of the article, without the sanction of the Department, upon a full statement of the case, submitted for its consideration. Circular, 25th November, 1846.

Allowance or abatement of duties, under the last proviso of the 21st section of the Tariff act of 30th August, 1842, for deficiency of articles in packages, can only take place where it shall satisfactorily appear to the appraisers that the packages had not been opened after their shipment.

Such allowance or abatement, on separate articles or packages, included in the manifest, but not found on board the vessel at the time of unlading the same in the United States, cannot be made, unless satisfactory proof be adduced, that by accident or other cause such articles or packages had never been actually shipt, or that being shipt, they had been actually lost or destroyed by accident or other cause during the voyage, and before the arrival of the vessel within the limits of any collection district of the United States.

Damage incurred in lading merchandise on board the vessel at a foreign port of shipment, not to be considered as having occurred "during the voyage."

Damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port to which the goods may be conveyed. See circular 25th November, 1846.

No allowance or abatement can be made for an alleged deficiency or difference in the character or description of articles contained in a package, discovered by the importer after the package has passed out of the custody of the officers of the custom-house into the possession of the importer.

American vessels. Coffee, the production of the colonies or dependencies of the Netherlands, imported from the Netherlands in vessels of the United States, to be exempt from duty by act of 3d August, 1846, and Tariff act of 1846, schedule I. See circular of 16th August, 1846.

American produce or manufactures, exported to a foreign country, and brought back to the United States, entitled to exemption from duty under schedule I, tariff of 1846, only when the identification is made in compliance with the terms of the 47th and 48th sections of the General Collection law of 2d March, 1799, and the article is brought back in the same condition as when exported.

Ammonia, carbonate of; not the ammonia provided for in schedule G of tariff of 1846, but, as a non-enumerated article, chargeable under the 3d section of that act with a duty of twenty per cent. ad valorem.

Amorphous quinine, as "quinine," chargeable under schedule E with a duty of twenty per cent. ad valorem.

Anatomical preparations, philosophical apparatus, &c. Although specially imported for the use of institutions of any kind, not exempt from duty by existing laws, but chargeable with the appropriate rates according to their component materials.

Animals, living, not imported for breed, but imported for sale or public exhibition, not to be considered in any case "specimens of natural history," within the meaning of the law, but as merchandise, liable, under the 3d section of the Tariff act, to a duty of twenty per cent. ad valorem.

1846, went into operation, and under treaty stipulations with foreign powers, is transmitted for your information and government.

Acetate of morphia, as a "medicinal preparation," liable under schedule C, tariff of 1846, to a duty of thirty per cent. ad valorem. Acetate, or sugar of lead, as a "non-enumerated article," to be entitled to entry under the 3d section of the tariff of 1846, at a duty of twenty per cent. ad valorem.

Accordions, as "musical instruments," to be entitled to entry under schedule E of the tariff, at a duty of twenty per cent. ad valorem.

Adamantine spar. See emery stone.

Additional or penal duty of twenty per cent. ad valorem provided, in certain cases, by the 8th section of the Tariff act of 1846, to be exacted and paid before the delivery of goods for consumption, or their being withdrawn from warehouse for transportation or exportation; in no case to be returned as debenture; and no remission or relief to be granted unless the party shall have pursued the course indicated in the 8th section of the act of 1846 and 17th section of the Tariff act of 30th August, 1842, and shall apply for relief in the mode prescribed in the act of 3d March, 1797, authorizing the remission of penalties. See circulars of 25th November, 1846, and 12th June, 1847.

Agate mortars, as "stone ware," liable under schedule C, tariff of 1846, to a duty of thirty per cent. ad valorem.

Allowance. Under the provisions of the 52d section of the General Collection law of 2d March, 1799, allowance for damage may be still made on the articles mentioned in the 58th and 59th sections of that act, now subject to ad valorem rates of duty, under the tariff of 1846; the deficiency, leakage, or breakage being taken into consideration by the appraisers, as among the elements of actual damage to be ascertained by them, in the manner prescribed in circular instructions of 25th November, 1846.

Where claims are made for damage on certain liquors in bottles, under the 59th section of the act of March, 1799, unless the importer, at the time of entry, shall, in the exercise of the option given by said section, prefer that the actual quantity be ascertained by tale, the allowance for breakage shall in no case exceed the per centage provided by said section in such cases, namely, of ten per cent. on beer, ale, and porter, and five per cent. on all other liquors.

In the special case of molasses in casks, in consequence of the peculiar liability of that article to loss or deficiency from fermentation, stress of weather, or other accident, it has been deemed proper to authorize an allowance for such loss or deficiency, to be ascertained as directed in circular instructions of 27th May, 1847. In such cases, however, injury to the cask is not to be taken into view in estimating damage.

Except in case of perishable articles, no allowance of damage is to be made beyond one-half the value of the article, without the sanction of the Department, upon a full statement of the case, submitted for its consideration. Circular, 25th November, 1846.

Allowance or abatement of duties, under the last proviso of the 21st section of the Tariff act of 30th August, 1842, for deficiency of articles in packages, can only take place where it shall satisfactorily appear to the appraisers that the packages had not been opened after their shipment.

Such allowance or abatement, on separate articles or packages, included in the manifest, but not found on board the vessel at the time of unlading the same in the United States, cannot be made, unless satisfactory proof be adduced, that by accident or other cause such articles or packages had never been actually shipt, or that being shipt, they had been actually lost or destroyed by accident or other cause during the voyage, and before the arrival of the vessel within the limits of any collection district of the United States.

Damage incurred in lading merchandise on board the vessel at a foreign port of shipment, not to be considered as having occurred "during the voyage."

Damage must be ascertained at the port of the United States where the vessel originally enters, and cannot be certified from any other port to which the goods may be conveyed. See circular 25th November, 1846.

No allowance or abatement can be made for an alleged deficiency or difference in the character or description of articles contained in a package, discovered by the importer after the package has passed out of the custody of the officers of the custom-house into the possession of the importer.

American vessels. Coffee, the production of the colonies or dependencies of the Netherlands, imported from the Netherlands in vessels of the United States, to be exempt from duty by act of 3d August, 1846, and Tariff act of 1846, schedule I. See circular of 16th August, 1846.

American produce or manufactures, exported to a foreign country, and brought back to the United States, entitled to exemption from duty under schedule I, tariff of 1846, only when the identification is made in compliance with the terms of the 47th and 48th sections of the General Collection law of 2d March, 1799, and the article is brought back in the same condition as when exported.

Ammonia, carbonate of; not the ammonia provided for in schedule G of tariff of 1846, but, as a non-enumerated article, chargeable under the 3d section of that act with a duty of twenty per cent. ad valorem.

Amorphous quinine, as "quinine," chargeable under schedule E with a duty of twenty per cent. ad valorem.

Anatomical preparations, philosophical apparatus, &c. Although specially imported for the use of institutions of any kind, not exempt from duty by existing laws, but chargeable with the appropriate rates according to their component materials.

Animals, living, not imported for breed, but imported for sale or public exhibition, not to be considered in any case "specimens of natural history," within the meaning of the law, but as merchandise, liable, under the 3d section of the Tariff act, to a duty of twenty per cent. ad valorem.

Apparel, or articles worn by men, women, or children. The classification made in schedule C, tariff of 1846, charged with a duty of thirty per cent. ad valorem, to comprehend all articles, of whatever material composed, (except only the articles, wholly of cotton, specially provided for in schedule E,) usually worn on the person, made wholly or in part by hand, or made up and completed by any process or manufacture, so as to be in a fit state or condition as imported, (or when separated into distinct articles, if imported in the piece,) to be worn on the person. When not so made, or made up and completed, the article, although intended for wear when completed, to be entitled to entry as a manufacture, at a rate of duty appropriate to the component material. See manufactures of wool, worsted, silk, cotton, flax.

Articles made on frames, wholly composed of cotton, and worn by men, women, or children, namely, caps, gloves, leggings, mits, socks, stockings, wove shirts, and drawers, when imported in the state in which they came from the frame, and not tamboured or embroidered, to be entitled, under schedule E, to entry at a duty of twenty per cent. ad valorem. When tamboured or embroidered, or with any addition of work put on after coming from the frame, fitting them for use, to be charged, under the provisions of schedule C, with a duty of thirty per cent. ad valorem.

The same description of articles, although made on frames, if not wholly composed of cotton, necessarily remain liable, under schedule C, to the duty therein provided.

The exemption from duty of wearing apparel, provided in schedule I, to be confined, as declared in circular instructions of 12th April, 1847, to such articles as are generally worn, and are not deemed "merchandise" within the meaning and intent of the law, and to be limited to an extent not exceeding in number, quantity, or value what is usual for a traveller or other person to wear or carry with him for actual use, and to such articles as it shall be satisfactorily shown have been in actual use of the person bringing them into the United States. Entry of the articles to be made in the manner prescribed in the 46th section of the General Collection law of 2d March, 1799; and the question of the exemption from duty to be determined by the collector and naval officer, (if any,) as enjoined by said section.

Appeals from decisions of the collector of the customs, on revenue questions, and applications for allowance or remission of duties, must be addressed to the Department, as heretofore directed, through the medium of the collector, and be accompanied by his views of the case.

Appraisements still to be made as allowed and directed by the regulations established by the 2d section of the Sup. Collection act of 1st March, 1823, and the 16th and 17th sections of the Tariff act of 30th August, 1842, enlarged or modified by the provisions of the Tariff act of 30th July, 1846, the act of 6th August, 1846, "to establish a warehouse system," and the 2d section of the Civil and Diplomatic Appropriation act of 10th August, 1846, and under the circular instructions of the Department, dated the 15th May, 1845, 14th August, 9th September, 30th October, and 25th November, 1846, and 6th July, 1847.

Appraisers. Application being made by importers as prescribed by law, the appraisers are to determine the fact of damage, and the amount, if any, of allowance for the same, under the laws and the instructions of this Department. On questions as to the classification of merchandise, in case of difference of opinion between those officers and the collector of the port or the importer of the goods, or of disagreement among themselves, their reports or statements are to be transmitted to the Department, accompanied by the views of the collector.

Their appraisement, from which no appeal to merchant appraisers is taken, in pursuance of law, is to be deemed final and conclusive.

Prior to imposing the duties on any importation, the appraisers are authorized to amend their returns on re-examination, either as it regards sound or damaged goods.

In case of appraisement to ascertain damage, no appeal can be taken from the decision of the United States' appraisers.

Merchant appraisers, appointed by collectors under the laws, in the performance of their duties, are equally bound with the regular appraisers, by the construction given to the revenue laws by this Department, the decision of the Secretary of the Treasury as to the true construction or meaning of any part of the revenue laws being final and conclusive, and from which there can be no appeal, except to the judicial powers provided by the Constitution.—Sections 23, 24, Tariff act, 1842; 8th section Tariff act of 1846; 2d section Civil and Diplomatic Appropriation act, 10th August, 1846.—(See detailed instructions, circular 6th July, 1847.)

In all cases where merchant appraisers are called in, and there should be a variance between their report, or that of either of them, and that of the regular appraisers, the collector, at the expiration of each month, will report all such cases to the Department, together with all the appraisements made, as directed in circular of 6th July, 1847.

With a few to facilitate the prompt rendition, to this Department, of the collectors' quarterly accounts of the customs, it is directed, that the return, in every case of appraisement, shall be made by the appraisers to the collector, within the period of twenty days, at farthest, from the time at which the goods are ordered for appraisement to the public stores.

Arks, from British possessions, entitled to entry at the first port of arrival in the United States, as "manufactures of wood," on payment of the duty of thirty per cent. ad valorem, as provided in schedule C, of the tariff of 1846; and the payment of the appropriate rates of duty chargeable on any boards, shingles, or other articles brought in or on the same.

Bags, of American or foreign manufacture, used for carrying out grain from the United States. (See special circular of 19th February, 1847.)

Bibles and testaments, entitled to entry at a duty of ten per cent. ad valorem, under schedule G; unless when imported in separate numbers or parts, and while the series is in course of printing and re-publication in the United States.—See books.

Birds, imported in quantities, authorizing the belief that they are intended for sale, to be considered "merchandise," within the meaning of the law, and, therefore, not entitled to exemption from duty, under the provisions of schedule I, of the tariff.

Bolls.—See shingle bolls.

Books.—All printed books, in volumes, numbers, or parts, bound or unbound, are entitled to entry, as provided in schedule G, at a duty of ten per cent. ad valorem, except only such periodicals and other works as are in the course of printing and republication in the United States, on which a duty of twenty per cent. ad valorem is imposed in schedule E. This latter class comprehends only works imported in numbers or separate parts, the course of their printing and republication in the United States necessarily depending on, and following their course of original publication abroad. In this view, the republication of the numbers or parts of any serial work imported into the United States, being commenced, the series may be considered in course of republication, and the successive numbers would become liable to the duty provided in schedule E, while such series was in the course of republication, and until such course were ended by the completion of the work. The first number of such series, no such course of printing and republication being commenced at the time of importation, would be entitled to entry under schedule G; as would also the work when completed—the series being terminated, and no longer in course of republication in the United States.

Books, periodicals, or pamphlets, brought into the United States in ship letter-bags, being equally liable with like articles otherwise imported, are not to be permitted to be delivered or forwarded from the post office without entry at the custom-house, and payment of the duties imposed by law.

The law provides no exemption from duty on books imported for any of the departments of the Government of the United States, or for the use of churches, seminaries, or any other institution whatever.

Books, (as personal or household effects,) of citizens of the United States dying abroad, are exempted from duty under schedule I; also,

Books, (as household effects, or libraries, or parts of libraries,) of persons or families from foreign countries, if used abroad by them, (for at least one year,) and not intended for any other person or persons, or for sale; also,

Professional books, appropriate to the profession of the emigrant; and,

Books (as personal effects) of persons arriving in the United States, "not merchandise," and not exceeding in number or value what is usual for a traveller or other person to carry with him for actual use.—See circular 12th April, 1847.)

Books containing prints of an obscene character, under the provisions of the 28th section of the Tariff act of 1842, being prohibited, are to be seized, and when legally condemed, to be destroyed.

Boot and bootee stuffs.—See button and shoe stuffs.

Bottles, when imported, containing wine.

If it be satisfactorily shown that the wine, purchased for shipment, was actually bottled after such purchase, the bottles may be admitted at a duty (separate from that on the wine) of thirty per cent. on the value of the bottles, as "manufactures of glass," under schedule C. If the wine was purchased in bottles, the value or cost of the bottles is to be considered as a part of the cost of the wine, forming, with other charges, the value on which the duty of forty per cent. is to be assessed, under schedule B. In all cases, the expense of corks, corking, bottling, packages, and packing, and transportation by land or water, together with all other charges, to the port or place of shipment, must be added to the cost of the wine. It is proper to be noted that, where it shall appear that the wine has been purchased in bottles, while the invoice purports to give, separately, the value of the wine and of the bottles, manifesting the design of evading a portion of the legal duties, such invoice shall be deemed and treated as a fraudulent invoice; unless the separate purchase, by the party, of the wine and the bottles be proved to the satisfaction of the collector.—(See circular 30th March, 1847, to principal ports.)

Bounty on exportation of pickled fish, provided in section 5 of Tariff act of 1846. (See regulations in circular of 25th November, 1846.)

Boxes, of rosewood, whether denominated by importers fancy work-boxes or otherwise, to be liable, as "manufactures of rosewood," to a duty of forty per cent., under schedule B.

Boxes, fancy, provided for in schedule C, not to comprehend boxes manufactured or made of either of the woods specified in schedule B.

Braids of cotton.—See "cotton laces," &c.

Braids of straw.—See "straw."

Brandy.—The classification of spirits and spirituous beverages in schedule A, liable to a duty of one hundred per cent. ad valorem, to comprehend an article called "coloring," composed of brandy and burnt sugar.

Brazil, vessels of, with their cargoes, from Brazil, or any other foreign country whatever, to be admitted without the payment of discriminating duties of tonnage or impost, it appearing from an official communication of the Government of Brazil, that vessels of the United States and their cargoes are admitted to like privileges at the ports of Brazil.—See act of Congress in regard to discriminating duties of imposts and tonnage, of 24th May, 1828, and proclamation of the President, of 4th November, 1847; see, also, Treasury circular of 11th October, 1847.

Brazil, coffee of, imported in Brazilian vessels.—See coffee.

Breakage, allowance for.—See allowance.

Bremen, vessels of.—See Hanseatic republics.

Bristles, entitled to entry at a duty of five per cent., as provided in schedule H, of the tariff of 1846, must be the article known in commerce by that designation at the time of the passage of the act. Imitation bristles, made of whalebone or other similar substances, to be charged with the duty of twenty per cent. ad valorem, as a non-enumerated article, as provided in section 3 of the act.

British vessels, in ballast, from Brazil, exempt from the payment of tonnage duties.—Circular, 1st April, 1845.

British vessels from the British provinces adjacent to the United States, with their cargoes, if the growth, produce, or manufacture of such provinces, not liable to the discriminating duties of impost and tonnage imposed by the 11th section of the Tariff act of 30th August, 1842, being placed on the same footing with vessels of the United States and their cargoes by the act of 29th May, 1830, "regulating the commercial intercourse between the United States and certain colonies of Great Britain," and the proclamation of the President of 5th October, 1830.

British vessels, bringing from British ports in Europe articles the growth, produce, or manufacture of the British possessions in India, not to be liable to the penalties provided in the Navigation act of 1st March, 1817.—(Decision of circuit court of the United States, for the southern district of New York, United States vs. ship Recorder, July 2, 1847.)

Brokerage.—When to be added to the commissions in the list of charges.—See commissions.

Burr stones.—See stones.

Button stuffs, boot, bootee, or shoe stuffs.—Lastings, manufactures of mohair cloth, silk twist, or other manufactures of cloth, entitled to entry at a duty of five per cent., as provided in schedule H, must be shown to be suitable for the manufacture of buttons, or of boots, bootees, or shoes, exclusively, by their being imported in strips, pieces, or patterns, of the size and shape suitable for such manufacture exclusively.—(Circular, September 1, 1847.)

Brocade button stuffs, imported in appropriate patterns, the piece partially separated into narrow strips, rendering it unsuitable for any other use, admitted at a duty of five per cent. ad valorem.

Canal boats, exempted from the payment of fees and hospital money, by act of 20th July, 1846, must still be provided with the papers required by existing laws, and comply, in all other respects, with the provisions of the Registering and Recording act of 31st December, 1792, or the Enrolling and Licensing act of the 18th February, 1793, as the case may be.

Canal boats are such boats as are adapted for, and ordinarily employed in, the transportation of merchandise or passengers on or through canals, "without masts or steam power."—Circular 10th August, 1846.

Vessels or boats which ply altogether on tide and other navigable waters, cannot be deemed canal boats, in contemplation of, and entitled to, the privileges of the act of 20th July, 1846.

Canary seed, as a non-enumerated article, liable to a duty of twenty per cent. ad valorem, under the 3d section of the Tariff act of 1846.—See seed.

Canvass, not entitled to entry at five per cent., as suitable for the manufacture of shoes exclusively.

Caps, wholly of cotton.—See cotton.

Caps, percussion, chargeable as a manufacture of metal, under schedule C, with a duty of thirty per cent. ad valorem.

Caraway seed, as a non-enumerated article, liable to a duty of twenty per cent. ad valorem, under the third section of the Tariff of 1846.—See seed.

Carbonate of ammonia.—See ammonia.

Carbonate of iron, as a non-enumerated article, to pay a duty of twenty per cent.

Cardamom seed, as a non-enumerated article, liable to pay a duty of twenty per cent.—See seed.

Cartage, expenses of, when to be paid by the importer, and when by the United States.—See circular of 9th October, 1845.

Casks or hogsheads, exported from the United States empty, and returned filled, to be included among the dutiable charges, although of American manufacture; not being in "the same condition" as when exported, as required by the provisions of schedule I, of the Tariff of 1846, in order to be entitled to exemption.

Charges.—To the list of charges to be embraced in the appraisement, in fixing the valuation of foreign articles, as enumerated in circular instructions of 25th November, 1846, is to be added fire insurance, if effected for a period prior to the shipment of the goods for the United States. For additional charges on importations of wine in bottles, see bottles.

Clay smoking pipes, liable to the duty of thirty per cent., under schedule C, as earthen ware.

Clearance of a vessel having on board goods liable to inspection under the laws of the State in which the collector or other officer of the customs may act, not to be granted until the master or other proper person produce a certificate that all such goods have been duly inspected, as required in the proviso to the 93d section of the General Collection act of the 2d March, 1799.

Clerks, extra, in custom-houses.—See expenses.

Coal from British provinces adjacent to the United States, brought in British vessels.—See British vessels.

Coal, measurement of.—It being satisfactorily ascertained, in the case of coal imported from Nova Scotia, when subject to a specific duty, that, owing to the custom and mode of measurement in Nova Scotia, the quantity landed in the United States, under the mode of measurement pursued in our ports, usually exceeded, by at least twenty per cent., the quantity given in the invoice; which fact has also been satisfactorily established in the case of importations under the existing system of ad valorem duties, it is deemed proper to direct that, on importations of this article from the British provinces adjacent to the United States, where the actual quantity, on measurement, when landed, is found to exceed, by not more than twenty per cent., the quantity given in the invoice, no increase of value in the assessment of the duty is to be made; but, if the excess be more than twenty per cent., then the value of such excess over twenty per cent. is to be added in assessing the duties—it being expressly understood that, "under no circumstances, shall the duty be assessed upon an amount less than the invoice value," as provided in the 14th section of the Sup. Collection act of 1st March, 1823, and the 8th section of the Tariff act of 1846.

Coffee, the growth or production of the colonies or dependencies of the Netherlands, imported from the Netherlands in American vessels, or in vessels of the Netherlands, to be exempt from duty after the passage of the act of 3d August, 1846.—See circular of 16th August, 1846.

Coffee, as above, imported in vessels of the kingdom of Prussia, and of the Hanseatic Republics of Lubec, Bremen, and Hamburg, to be placed on the same footing with that imported in American or Dutch vessels.—(See act of 3d August, 1846; Tariff act of 1846, schedule I; Civil and Diplomatic Appropriation act, March 3, 1847.)

Coffee, imported direct from the place of its growth or production, in American vessels, or in foreign vessels, "entitled by reciprocal treaties to be exempt from discriminating duties of tonnage and other charges;" and coffee, the growth or production of the possessions of the Netherlands, imported in such vessels from the Netherlands, to be exempt from duty.—(See Tariff act of 1846, schedule I.)

Coffee, the growth or production of Brazil, imported directly from that country in Brazilian vessels, exempt from duty under the provisions of schedule I, of the Tariff act of 1846; Treasury circular of October 11, 1847; proclamation of the President of November 4, 1847.

Coffee, imported in vessels of Portugal.—It appearing from a decree of the Government of Portugal, bearing date the 18th October, 1841, and understood to be still in force, that a discriminating duty is charged in the ports of that kingdom on importations in American vessels, it necessarily follows, that coffee imported into the United States in vessels of Portugal, either from the Netherlands, or from the place of its production, not coming within the exemption provided in schedule I, of the Tariff of 1846, becomes liable to the duty of twenty per cent. ad valorem, as a non-enumerated article, under the provisions of the third section of the act.

Coffee and tea, from Singapore, a place of depôt for exports of the articles from other places, and not the place of growth or production, not to be considered as coming within the exemption provided by law.

Coins and moneys of account, of certain foreign countries; their value established in computations at the custom-house, by act of 22d May, 1846.—See circular 13th June, 1846.

Coloring, composed of brandy and burnt sugar.—See brandy.

Commissions, among the costs and charges entering into the valuation of imports, to be taken at the usual rates, but in no case to be less than 2½ per cent.; and where there is a distinct brokerage, that to be added.—See circular 25th November, 1846.

Cooperage, expenses of.—In what cases to be paid by the importer, and when by the United States.—Circular 9th October, 1845.

Copper, for sheathing vessels.—See "sheathing copper."

Cotton.—Manufactures composed wholly of cotton, and not otherwise provided for, are chargeable, under schedule D, of the Tariff of 1846, with the duty of twenty-five per cent. ad valorem; but if tamboured or embroidered, they become liable, under schedule C, to a duty of thirty per cent. ad valorem.

Among the articles, wholly of cotton, but otherwise provided for, are the following:

Apparel or clothing ready made, and articles worn on the person, as shawls, neckerchiefs, veils, girdles, and tassels, liable, under schedule C, to a duty of thirty per cent., (see apparel;) also, cords, gimps, and galloons, and hat bodies, liable to the same rate of duty; laces, insertings, trimming laces, laces and braids, scollops, charged with a duty of twenty-five per cent., unless embroidered or tamboured; caps, gloves, leggins, mits, socks, stockings, shirts, and drawers, made on frames, and velvet in the piece, entitled to entry at a duty of twenty per cent., under schedule E, unless tamboured or embroidered, or with such work of hand added as shall bring them under the charge of thirty per cent.—(See apparel or articles worn, &c.)

When cotton is combined in a manufacture with other material, the charge of duty must necessarily depend on the description of the article; thus, apparel or articles worn on the person, composed of cotton and any other material, whether made on frames or otherwise, would pay the duty of thirty per cent.; manufactures of cotton and wool, not otherwise provided for, wool being the component material of chief value, would be chargeable with the same rate of duty; manufactures of cotton and worsted, or cotton and silk, not otherwise provided for, would be liable, under schedule D, to a duty of twenty-five per cent.; manufactures of cotton and flax, under schedule E, to a duty of twenty per cent. ad valorem.

Hatters' plush and velvet in the piece, composed of cotton and silk, cotton being the component material of chief value; being specially provided for in schedule E, are taken out of the general classification, as noted above, and are entitled to entry at a duty of twenty per cent. ad valorem.

Courts, United States circuit.—See decisions.

Cravats or neckerchiefs, of silk, cotton, or other material, if ready to be worn, as imported, liable to a duty of thirty per cent. ad valorem.—See apparel, or articles worn.

Crochet needles.—See needles.

Cummin seed, liable to a duty of twenty per cent., as an unenumerated article.—See seed.

Damage or deficiency.—See allowance and appraisement.

Decisions of circuit courts of the United States, in suits involving revenue questions; copies to be transmitted to the Department by the collectors of the districts in which the several cases arise, immediately after the termination of the suits, accompanied by the views of the collectors and the attorneys of the United States of the districts.—Circular 30th December, 1847.

Deposits of public moneys by collectors.—For special regulations, see circulars of 11th May, 1843, and 18th March and 28th April, 1846.

Discounts.—Never to be allowed in any case, except on articles where it has been the uniform and established usage heretofore; and never more than the actual discount, positively known to the appraisers.—Circular 25th November, 1846.

Not to be allowed unless exhibited on the invoice; but if appearing on the invoice, although not deducted from the foot of the same, to be allowed.

On Irish linens, never to exceed 2½ per cent.

Discriminating duties of tonnage and impost on foreign vessels and their cargoes, to be charged, as provided by law, in all cases; except where treaty stipulations secure exemption, or where such exemption, provided by the act of 20th May, 1828, concerning discriminating duties, shall be declared by proclamatin of the President.

Drawback on goods warehoused, under the provisions of the act of 8th August, 1846, establishing a warehousing system. See circular instructions of 14th August and 30th October, 1846.

Drawback.—All articles denied the right of drawback by existing laws, are nevertheless entitled to be warehoused, like other dutiable articles, under the act of 6th August, 1846.

Drawback on goods imported into certain collection districts of the United States, from adjacent British provinces, under act of 8th August, 1846. Special circular instructions, 9th September, 1846.

Drawback on foreign sugar refined in the United States, provided in the 14th section of the Tariff act of 1842, and in view of the provisions of the Tariff act of 1846, altering the rates of duty, to be on importations under the latter act, two cents and one-sixth of a cent per pound, subject to the deduction of two and a half per cent., as prescribed in the 15th section of the act of 1842.

Drawback on spirits distilled from foreign molasses, no longer to be granted, the allowance having ceased by limitation of law on the 1st January, 1847. Circular 17th February, 1847.

Drawback not allowed on foreign bags, or bags of foreign material, exported from the United States with grain. Circular 19th February, 1847.

Drayage, expenses of.—In what cases to be paid by the importer, and in what cases by the United States. Circular 9th October, 1845.

Duty, penal.—See additional or penal duty.

Effects, household and personal, exempt from duty under the provisions of schedule I, tariff of 1846. For detailed instructions see circular 12th April, 1847.

Silver plate in certain cases to be considered household effects. See silver plate.

Libraries, or parts of libraries, may be considered as comprehended in the provision as household effects; and books, within a reasonable number, and of a proper character, as personal effects, so exempt from duty. See "books."

Embroidery or tambouring, by whatever process, on any manufacture of cotton, linen, silk, wool or worsted; comprehending all articles of cotton wove or made on frames, and specified in schedule E, are liable to a duty of thirty per cent. ad valorem, as provided in schedule C.

Emery stone; called also Adamantine spar, to be charged as Emery, specified in schedule E, with a duty of twenty per cent. ad valorem.

Engravings of an obscene character, under the provisions of the Tariff act of 1842, to be seized, and if legally condemned, to be destroyed.

Errors in the computation of duties settled, can be corrected only with the sanction of the Department, on statement of the error, certified by the collector or naval officer.

Expenses.—Regulations in view of retrenchment, in regard to the revenue marine; inspectors, permanent, temporary, or confidential; weighers, gaugers, markers, measurers, extra clerks, &c. See circulars 30th October, 25th November, 1846; 1st January, 20th July, 8th October, 1st, 9th, and 15th November, 1847.

Contingent expenses to be reduced at least 10 per cent.

Expenses of collecting the revenue.—Estimates for each quarter, beginning with that commencing on the first of April, 1848, to be submitted by collectors of the customs, in advance, to the First Comptroller of the Treasury. Circular 4th December, 1847.

Fees for weighing, gauging, or measuring goods, withdrawn from warehouse in quantities less than the entire importation, to be paid by the importer. Circular 30th October, 1846.

Felt, adhesive, for sheathing vessels, admitted to free entry by schedule I of the tariff of 1846; not to comprehend "patent asphalted roofing felt," or any other felt not used for sheathing vessels, within the meaning and intent of the law.

Flax, made into apparel or articles worn; to pay a duty of thirty per cent. See apparel.

Flax, manufactures of, embroidered or tamboured, liable to a duty of thirty per cent. under schedule C.

Flax and cotton, manufactures of, not otherwise provided for, to be charged with a duty of twenty per cent. under schedule E.

Flax and silk, or worsted, manufactures of, not otherwise provided for, to pay a duty of twenty-five per cent. under schedule D.

Flaxseed. See Linseed.

Flocks. See Waste or Shoddy.

Foreign vessels. Vessels belonging to any foreign nation allowing American vessels laden with goods of the growth, produce or manufacture of any country out of the United States, freely to enter and land such merchandise in any of the ports of said country, whether such goods be carried directly from their place of origin, or from ports of the United States—not to be liable to the penalties of the Navigation act of 1st March, 1817, on their bringing like goods into the United States either from the country of production, or from the country to which the vessels belong; on payment of the duties as provided by the laws of the United States. Circular of 6th November, 1847.

Foreign coins and moneys of account. See coins.

Freight, from the last place of shipment of goods to the United States, not to be included in the valuation of such goods at the place of growth, production, or manufacture. Circular 25th November, 1846.

French imitation Port and Madeira wines, as decided by the courts of the United States, to be entitled to entry at the appropriate rates of duty chargeable by law on the genuine red and white wines of France.

French imitation guano, not to be entitled to free entry under the provisions of schedule I of the tariff of 1846, but liable, under section 3 of the act, to the duty of twenty per cent. ad valorem, as a non-enumerated article.

Galloons, wholly of cotton, liable to a duty of thirty per cent. ad valorem. See cotton cords, &c., schedule C. Composed of cotton and silk, liable under schedule D, to a duty of twenty-five per cent.

Garancine, a preparation of madder, liable as an article "not in a crude state, used in dying or tanning, not otherwise provided for," to a duty of twenty per cent. under the provisions of schedule E.

Gauging, expenses of, in certain cases to be paid by importer. Circulars, 30th October, 25th November, 1846. The number of gaugers to be reduced to that actually required by the public service; and no assistants to be employed unless where positively required, and recommended by the collector, and approved by this Department. See circulars 25th November, 1846; 1st and 15th November, 1847.

Gelatine; a preparation used in confectionary, not entitled to entry as "refined glue;" but liable as specified in schedule C, to a duty of thirty per cent. ad valorem.

Gill twine. See twine.

Girdles and tassels; of whatever material, as articles worn on the person, liable under schedule C, to a duty of thirty per cent. ad valorem.

Glass, colored, stained or painted, specified in schedule C; to comprehend such articles of cut glass, the chief value of which consists in the coloring, staining or painting, and not in the cutting, entitled to entry at a duty of thirty per cent.

Glass, colored, stained, or painted, not being "window glass" within the meaning and intent of the law, not to be entitled to entry under the provisions of schedule E, but liable to the duty of thirty per cent. as provided in schedule C.

Glass, porcelain; specified in schedule C, to comprehend all articles actually porcelain glass, whether the same be cut or otherwise.

Globes, intended for the use of schools, societies, or any other institution, not exempt from duty by existing laws.

Gloves, made on frames. See cotton.

Grain, in bulk, transported from the British provinces adjacent to the United States, under the warehousing law, if placed in vessels or boats conveying American grain, must be kept so separated and distinct as to ensure its identification, and the ascertainment of the quantity described in the transportation certificate.

Grass seed to be exempt from duty. See seed.

Guano; the provision in schedule I exempting this article from duty, having reference only to the genuine article known in commerce by that designation at the time of the passage of the act of 1846, not to extend to any imitation of guano, imported under that designation.

Guards of silk or other material, worn on the person, chargeable with a duty of thirty per cent., as provided in schedule C. See apparel and articles worn.

Gums, to be entitled to entry at a duty of ten per cent. ad valorem, must be of the description generally known in commerce by the designations given in schedule G. All other gums or resinous substances in their crude state, not so known and designated, and not otherwise provided for, to be charged with a duty of twenty per cent. ad valorem, under the provisions of the 3d section of the act.

Gum Benjamin, or benzoin, and benzoites, specified in schedule C, are liable to a duty of thirty per cent. ad valorem.

Gum perdu, ascertained to be an opium, is chargeable with the duty of twenty per cent. under schedule E.

Gutta percha, a substance, in some respects similar to India rubber, (caoutchouc,) and applicable to like uses, but not the India rubber known in commerce at the time of the passage of the Tariff act, and therefore not entitled to entry under schedule G, to be liable to a duty of twenty per cent. ad valorem, as a non-enumerated article, under the third section of the act.

Hair, human.—The provision in schedule C, imposing a duty of thirty per cent. on human hair, to comprehend that article when thoroughly cleansed, although but partially prepared for use.

Hamburg, vessels of.—See Hanseatic Republics.

Handkerchiefs, pocket, although hemmed or otherwise prepared for use, being articles carried, and not worn, within the meaning of the law, to be entitled to entry, if not tamboured or embroidered, at the appropriate rate of duty, according to the component material. If tamboured or embroidered, to pay thirty per cent. ad valorem, as provided in schedule C.

Hanseatic Republics of Lubec, Bremen, and Hamburg.—The vessels of these countries placed by reciprocal treaties on the same footing as vessels of the United States.—(See coffee and tea, imported in vessels of the Hanseatic Republics.)

Harmonicans.—See musical instruments.

Hogsheads of American manufacture, exported and brought back to the United States.—See casks and hogsheads.

Horns of the stag or buffalo, cut into lengths for packing, not considered as removed from the classification made in schedule H, of "horns, horn-tips," &c., entitled to entry at a duty of five per cent.

Hosiery.—See articles made on frames.

Household effects.—See effects.

Hydriodate of potash, entitled to entry at a duty of twenty per cent. ad valorem, under schedule E of the tariff of 1846.

Insertings of cotton.—See cotton.

Inspection laws of the several States.—Due regard to be paid to them by collectors and other officers of the customs, on the clearance of vessels having on board goods liable to inspection under the laws of the State in which the said collectors or other officers may act.—See clearance.

Inspectors of the customs employed on confidential service, not to exceed in number one to each port of entry, at a limited compensation per diem, and allowance for travel.—(See detailed instructions, circular 30th October, 1847.)

Inspectors of the customs, permanent and temporary, their number and compensation limited. No assistants to be allowed to inspectors unless required by the public service, recommended by the collector, and approved by this Department.—(See detailed instructions in circulars of November 1, 6, 9, and 15, 1847.)

Instruments, surgical, not exempt from duty, under schedule I, unless they are the professional instruments of a person arriving in the United States.—See tools of trade.

Insurance.—Marine insurance is not to be taken as among the dutiable charges on importations.—(See circular 25th November, 1846.)

But fire insurance on goods for any period prior to their shipment for the United States is to be included in such charges.

Invoices, verification of.—(See circular to officers of the customs and consuls of the United States, August 20, 1845.)

Invoices in no case to be altered, but the importer may add to the value of the import, in the entry, as provided in the 8th section of the Tariff act of 1846.—(See circular of 25th November, 1846.)

The duties in no case to be assessed upon an amount less than the invoice value.—See 14th section of the Sup. Collection act of 1st March, 1823, and 8th section of the Tariff act of 30th July, 1846.

In case of a manifest clerical error in the invoice, on proper representation of the case, through the collector, the Department will take into consideration the propriety of directing the correction of the error, in the computation of the duties.

Invoices of goods formerly liable to specific rates of duty, to be referred to in ascertaining value under tariff of 1846.—(Circular, 25th November, 1846.)

Iodine, as a "medicinal preparation," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Laces of cotton.—See cotton laces.

Lastings, for shoes, boots, bootees, or buttons.—See "Button stuffs, &c."

Leakage.—See allowance.

Leather, patent.—The article so denominated, to be considered "a manufacture of leather," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Leggings, of cotton.—See articles of cotton made on frames.

Light money, being a charge on the tonnage of vessels, is to be levied in addition to the proper tonnage duty.

Linen.—See flax, manufactures of.

Linseed.—The article known in ordinary commercial language and transactions by this designation, being usually imported from India, and chiefly used in making linseed oil, to be entitled to entry at a duty of ten per cent., under schedule G.

The article known in ordinary commercial language and transactions, by the distinctive designation of flaxseed, being the production of, and usually imported from, places in Europe, and chiefly used for medicinal or agricultural purposes, to be liable to the duty of twenty per cent. ad valorem, as provided in schedule E.

Lastings, woollen, charged in schedule E with a duty of twenty per cent., to be liable to that rate of duty only in cases where it is ascertained by the proper officers of the customs that they are the article generally known in commerce by that designation, contradistinguished from "rags," as provided for in schedule H.

Lubec, vessels of.—See Hanseatic Republics.

Machines, machinery, if worked by other than manuel power, not to be considered "tools of trade."—See tools of trade.

Magnesia, carbonate, lump, or calcined, as a "medicinal preparation," liable to a duty of thirty per cent. ad valorem.

Manilla hemp cloth, if, after due examination, the fact be determined by the return of the United States appraisers, or a majority of them at the port of entry of the goods, concurred in by the collector of the customs, that the article is distinct in its commercial character from "grass cloth, as generally known in commerce, to be entitled to entry, as a non-enumerated article, under the third section of the tariff, at a duty of twenty per cent. ad valorem.

Marking, to be confined to certain designated articles.—(See circular of 20th July, 1847.)

Measuring, expenses of, to be paid by the importer in certain cases. (Circulars 30th October and 25th November, 1846.)

Measurers, the number of, to be reduced to that actually required by the public service, and no assistants to be allowed except when positively required by said service, and recommended by the collector, and approved by this Department.—(See circulars 25th November, 1846, 1st and 15th November, 1847.)

Medicinal preparations.—Chemical preparations to be thus classed and subjected, under schedule C, to a duty of thirty per cent. ad valorem, when ascertained to be chiefly used in medicine.

Metal, sheathing.—See sheathing metal.

Mexico, commercial relations with, during the war.—(See circulars 11th, 12th, and 30th June; 23d October, 8th and 16th December, 1846; 22d March, 7th April, 10th May, 22d September, and 15th November, 1847.)

Mill stones.—See stones.

Mits of cotton made on frames.—See cotton.

Models of inventions and improvements, exempt from duty under schedule I of the tariff, not to comprehend practical or working machines, imported whole or in separate parts, if fit for, and intended to be used in, factories, workshops, laboratories, or elsewhere.—(Circular June 19, 1846.)

Mohair cloth, for buttons, shoes, &c.—See button stuffs.

Molasses, allowance on.—See allowance.

Morphia, acetate of, as "a medicinal preparation," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mortars of agate, as "stoneware," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mustard seed, liable to a duty of twenty per cent., as a non-enumerated article, under the provisions of the 3d section of the act of 1846. See seed.

Navigation act of 1st March, 1817.—See foreign vessels.

Needles, termed crotchet needles, not being considered as sewing, darning, or knitting needles, provided for in schedule E, to be charged with duty as "manufactures," according to the material of which they may be composed.

Netherlands, vessels of, placed by reciprocal treaty stipulations on the same footing with vessels of the United States.—(Schedule I, tariff of 1846.)

Coffee, the production of the colonies or dependencies of the Netherlands, imported in Dutch vessels from the Netherlands, exempt from duty.—(Schedule I, tariff of 1846; act 3d August, 1846; Circulars 11th September, 1845, 16th August, 1846.)

Ochre.—See Venitian red.

Packages, lost or missing.—See allowance.

Paintings, imported in good faith, as objects of taste, and not merchandise, on evidence satisfactory to the collector, to be admitted to free entry under the provisions of schedule I, tariff of 1846.

Paintings, engravings, &c., of an obscene character, under the provisions of the tariff of 1842, to be seized, and, if legally condemned, to be destroyed.

Passenger vessels, regulations concerning, under the acts of 22d February, and 2d March, 1847.—(Circulars March 17, May 13 and 20, September 22, 1847.)

Patent leather, as "a manufacture of leather," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Patent thread, an article sometimes so called, but in reality gill twine, liable to the duty of thirty per cent. ad valorem.—See twines.

Pea nuts, called also ground nuts, and ground peas, decided to be a fruit, and not a nut, within the meaning of the law; to be entitled to entry, under schedule E, at a duty of twenty per cent. ad valorem.

Penal duty.—See additional or penal duty.

Penalties, remission of.—See remission.

Percussion caps.—Liable to a duty of thirty per cent. under schedule C,

Periodicals.—See books.

Personal effects.—See effects.

Pipes, of clay, for smoking, as earthenware, liable, under schedule C, to the duty of thirty per cent. ad valorem.

Portugal, vessels of, under treaty stipulations, not liable to the payment of tonnage duty, on arriving in ports of the United States. When bringing articles the growth of production or manufacture of countries other than Portugal or her dependencies, not liable to the penalties provided by the Navigation act of 1st March, 1817; the articles so brought being entitled to entry on the payment of the appropriate rates of duty; but the exemption from duty of tea and coffee, in certain cases, as provided in schedule I of the tariff of 1846, is not to extend to cases of the importation of those articles in vessels of Portugal.—See coffee, tea.

Portugal, wines of.—See wines.

Precious stones.—See stones.

Protest, in writing, against the rate of duty charged, as prescribed by the act of 26th February, 1845, required in all cases of claim on importations made since the passage of that act.

Prussia, vessels of, by reciprocal treaty stipulations, placed on the same footing with vessels of the United States.—See coffee, tea.

Purses, articles carried, and not worn, within the meaning of the law, to be charged with duty according to component material. If wholly of cotton or of silk, or of cotton and silk combined, entitled to entry at a duty of twenty-five per cent., under schedule D. If wholly of silk, with metal ring and tassels, beads, or other ornaments, if the article be generally, and in the language of trade, known as a silk purse, or manufacture of silk, to be entitled to entry at the same rate of duty.

Quinine, amorphous, as quinine, entitled to entry at a duty of twenty per cent. ad valorem, under schedule E.

Rattans, split, as an unenumerated article, to be entitled to entry at a duty of twenty per cent. ad valorem, under section third of the Tariff act.

Remission of penalty, in cases where the same has come into the hands of the collector, and has been distributed among the officers legally entitled to receive it, not to comprehend the moiety so distributed. (Circular, 15th May, 1845.)

Refined sugar, drawback on.—See drawback.

Refunding duties, under 2d section of the Civil and Diplomatic Appropriation act of 3d March, 1839, and the 2d section of the act of 8th August, 1846, "to refund to certain persons an excess of duty exacted on the importation of foreign merchandise." For detailed instructions, with the view as well to facilitate the adjustment of proper and legal claims, as to protect the Government from those of an opposite character, see circular of the 13th November, 1847, and the previous instructions referred to therein.

Revenue marine.—Expenses in regard to revenue cutters and boats limited and regulated.—(See circulars 15th June, 11th August, 1st and 25th November, 1845; 8th April and 13th June, 1846; January 1, October 8, and November 1, 1847.)

Mits of cotton made on frames.—See cotton.

Models of inventions and improvements, exempt from duty under schedule I of the tariff, not to comprehend practical or working machines, imported whole or in separate parts, if fit for, and intended to be used in, factories, workshops, laboratories, or elsewhere.—(Circular June 19, 1846.)

Mohair cloth, for buttons, shoes, &c.—See button stuffs.

Molasses, allowance on.—See allowance.

Morphia, acetate of, as "a medicinal preparation," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mortars of agate, as "stoneware," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mustard seed, liable to a duty of twenty per cent., as a non-enumerated article, under the provisions of the 3d section of the act of 1846. See seed.

Navigation act of 1st March, 1817.—See foreign vessels.

Needles, termed crotchet needles, not being considered as sewing, darning, or knitting needles, provided for in schedule E, to be charged with duty as "manufactures," according to the material of which they may be composed.

Netherlands, vessels of, placed by reciprocal treaty stipulations on the same footing with vessels of the United States.—(Schedule I, tariff of 1846.)

Coffee, the production of the colonies or dependencies of the Netherlands, imported in Dutch vessels from the Netherlands, exempt from duty.—(Schedule I, tariff of 1846; act 3d August, 1846; Circulars 11th September, 1845, 16th August, 1846.)

Ochre.—See Venitian red.

Packages, lost or missing.—See allowance.

Paintings, imported in good faith, as objects of taste, and not merchandise, on evidence satisfactory to the collector, to be admitted to free entry under the provisions of schedule I, tariff of 1846.

Paintings, engravings, &c., of an obscene character, under the provisions of the tariff of 1842, to be seized, and, if legally condemned, to be destroyed.

Passenger vessels, regulations concerning, under the acts of 22d February, and 2d March, 1847.—(Circulars March 17, May 13 and 20, September 22, 1847.)

Patent leather, as "a manufacture of leather," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Patent thread, an article sometimes so called, but in reality gill twine, liable to the duty of thirty per cent. ad valorem.—See twines.

Pea nuts, called also ground nuts, and ground peas, decided to be a fruit, and not a nut, within the meaning of the law; to be entitled to entry, under schedule E, at a duty of twenty per cent. ad valorem.

Penal duty.—See additional or penal duty.

Penalties, remission of.—See remission.

Percussion caps.—Liable to a duty of thirty per cent. under schedule C,

Periodicals.—See books.

Personal effects.—See effects.

Pipes, of clay, for smoking, as earthenware, liable, under schedule C, to the duty of thirty per cent. ad valorem.

Portugal, vessels of, under treaty stipulations, not liable to the payment of tonnage duty, on arriving in ports of the United States. When bringing articles the growth of production or manufacture of countries other than Portugal or her dependencies, not liable to the penalties provided by the Navigation act of 1st March, 1817; the articles so brought being entitled to entry on the payment of the appropriate rates of duty; but the exemption from duty of tea and coffee, in certain cases, as provided in schedule I of the tariff of 1846, is not to extend to cases of the importation of those articles in vessels of Portugal.—See coffee, tea.

Portugal, wines of.—See wines.

Precious stones.—See stones.

Protest, in writing, against the rate of duty charged, as prescribed by the act of 26th February, 1845, required in all cases of claim on importations made since the passage of that act.

Prussia, vessels of, by reciprocal treaty stipulations, placed on the same footing with vessels of the United States.—See coffee, tea.

Purses, articles carried, and not worn, within the meaning of the law, to be charged with duty according to component material. If wholly of cotton or of silk, or of cotton and silk combined, entitled to entry at a duty of twenty-five per cent., under schedule D. If wholly of silk, with metal ring and tassels, beads, or other ornaments, if the article be generally, and in the language of trade, known as a silk purse, or manufacture of silk, to be entitled to entry at the same rate of duty.

Quinine, amorphous, as quinine, entitled to entry at a duty of twenty per cent. ad valorem, under schedule E.

Rattans, split; as an unenumerated article, to be entitled to entry at a duty of twenty per cent. ad valorem, under section third of the Tariff act.

Remission of penalty, in cases where the same has come into the hands of the collector, and has been distributed among the officers legally entitled to receive it, not to comprehend the moiety so distributed. (Circular, 15th May, 1845.)

Refined sugar, drawback on.—See drawback.

Refunding duties, under 2d section of the Civil and Diplomatic Appropriation act of 3d March, 1839, and the 2d section of the act of 8th August, 1846, "to refund to certain persons an excess of duty exacted on the importation of foreign merchandise." For detailed instructions, with the view as well to facilitate the adjustment of proper and legal claims, as to protect the Government from those of an opposite character, see circular of the 13th November, 1847, and the previous instructions referred to therein.

Revenue marine.—Expenses in regard to revenue cutters and boats limited and regulated.—(See circulars 15th June, 11th August, 1st and 25th November, 1845; 8th April and 13th June, 1846; January 1, October 8, and November 1, 1847.)

Mits of cotton made on frames.—See cotton.

Models of inventions and improvements, exempt from duty under schedule I of the tariff, not to comprehend practical or working machines, imported whole or in separate parts, if fit for, and intended to be used in, factories, workshops, laboratories, or elsewhere.—(Circular June 19, 1846.)

Mohair cloth, for buttons, shoes, &c.—See button stuffs.

Molasses, allowance on.—See allowance.

Morphia, acetate of, as "a medicinal preparation," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mortars of agate, as "stoneware," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Mustard seed, liable to a duty of twenty per cent., as a non-enumerated article, under the provisions of the 3d section of the act of 1846. See seed.

Navigation act of 1st March, 1817.—See foreign vessels.

Needles, termed crotchet needles, not being considered as sewing, darning, or knitting needles, provided for in schedule E, to be charged with duty as "manufactures," according to the material of which they may be composed.

Netherlands, vessels of, placed by reciprocal treaty stipulations on the same footing with vessels of the United States.—(Schedule I, tariff of 1846.)

Coffee, the production of the colonies or dependencies of the Netherlands, imported in Dutch vessels from the Netherlands, exempt from duty.—(Schedule I, tariff of 1846; act 3d August, 1846; Circulars 11th September, 1845, 16th August, 1846.)

Ochre.—See Venitian red.

Packages, lost or missing.—See allowance.

Paintings, imported in good faith, as objects of taste, and not merchandise, on evidence satisfactory to the collector, to be admitted to free entry under the provisions of schedule I, tariff of 1846.

Paintings, engravings, &c., of an obscene character, under the provisions of the tariff of 1842, to be seized, and, if legally condemned, to be destroyed.

Passenger vessels, regulations concerning, under the acts of 22d February, and 2d March, 1847.—(Circulars March 17, May 13 and 20, September 22, 1847.)

Patent leather, as "a manufacture of leather," liable, under schedule C, to a duty of thirty per cent. ad valorem.

Patent thread, an article sometimes so called, but in reality gill twine, liable to the duty of thirty per cent. ad valorem.—See twines.

Pea nuts, called also ground nuts, and ground peas, decided to be a fruit, and not a nut, within the meaning of the law; to be entitled to entry, under schedule E, at a duty of twenty per cent. ad valorem.

Penal duty.—See additional or penal duty.

Penalties, remission of.—See remission.

Percussion caps.—Liable to a duty of thirty per cent. under schedule C,

Periodicals.—See books.

Personal effects.—See effects.

Pipes, of clay, for smoking, as earthenware, liable, under schedule C, to the duty of thirty per cent. ad valorem.

Portugal, vessels of, under treaty stipulations, not liable to the payment of tonnage duty, on arriving in ports of the United States. When bringing articles the growth of production or manufacture of countries other than Portugal or her dependencies, not liable to the penalties provided by the Navigation act of 1st March, 1817; the articles so brought being entitled to entry on the payment of the appropriate rates of duty; but the exemption from duty of tea and coffee, in certain cases, as provided in schedule I of the tariff of 1846, is not to extend to cases of the importation of those articles in vessels of Portugal.—See coffee, tea.

Portugal, wines of.—See wines.

Precious stones.—See stones.

Protest, in writing, against the rate of duty charged, as prescribed by the act of 26th February, 1845, required in all cases of claim on importations made since the passage of that act.

Prussia, vessels of, by reciprocal treaty stipulations, placed on the same footing with vessels of the United States.—See coffee, tea.

Purses, articles carried, and not worn, within the meaning of the law, to be charged with duty according to component material. If wholly of cotton or of silk, or of cotton and silk combined, entitled to entry at a duty of twenty-five per cent., under schedule D. If wholly of silk, with metal ring and tassels, beads, or other ornaments, if the article be generally, and in the language of trade, known as a silk purse, or manufacture of silk, to be entitled to entry at the same rate of duty.

Quinine, amorphous, as quinine, entitled to entry at a duty of twenty per cent. ad valorem, under schedule E.

Rattans, split; as an unenumerated article, to be entitled to entry at a duty of twenty per cent. ad valorem, under section third of the Tariff act.

Remission of penalty, in cases where the same has come into the hands of the collector, and has been distributed among the officers legally entitled to receive it, not to comprehend the moiety so distributed. (Circular, 15th May, 1845.)

Refined sugar, drawback on.—See drawback.

Refunding duties, under 2d section of the Civil and Diplomatic Appropriation act of 3d March, 1839, and the 2d section of the act of 8th August, 1846, "to refund to certain persons an excess of duty exacted on the importation of foreign merchandise." For detailed instructions, with the view as well to facilitate the adjustment of proper and legal claims, as to protect the Government from those of an opposite character, see circular of the 13th November, 1847, and the previous instructions referred to therein.

Revenue marine.—Expenses in regard to revenue cutters and boats limited and regulated.—(See circulars 15th June, 11th August, 1st and 25th November, 1845; 8th April and 13th June, 1846; January 1, October 8, and November 1, 1847.)

Rings, stone.—See stone.

Rosewood boxes, liable, as "manufactures of rosewood," specified in schedule B, to a duty of forty per cent ad valorem.

Salacine, as a "medicinal preparation," to be charged with a duty of thirty per cent. ad valorem, as provided in schedule C.

Sawed timber, being entitled to entry, under schedule E, at a duty of twenty per cent. ad valorem, the article called sawed logs, imported from the British adjacent possessions, if found to be in point of fact, sawed timber, is to be admitted at that rate of duty; saw logs, as an unenumerated article, to be entitled to entry at a duty of twenty per cent. ad valorem, as provided in the third section of the Tariff act.

Scarfs or slips, of whatever material, if ready to be worn, liable to a duty of thirty per cent. ad valorem, under schedule C.—See apparel and articles worn.

Scollops, of cotton.—See cotton.

Seeds.—The exemption from duty, provided in schedule I, of "garden seeds, and all other seeds not otherwise provided for," to comprehend only such seeds as are commonly known and recognised as garden seeds; and such seeds as are generally used for agricultural purposes, as seed, such as grass seed. All other seed, except aniseed, hempseed, rapeseed, and linseed, (or flaxseed,) which are specifically mentioned, falling into the class of non-enumerated articles, liable, under the 3d section of the tariff, to a duty of twenty per cent. ad valorem. Among these will be found canary, caraway, cardamom, cummin, and mustard seed, all of which are chiefly used for medicinal or other purposes, not agricultural.

Wheat, under no circumstances can be admitted to entry under schedule I, being liable, as specified in schedule E, to a duty of twenty per cent. ad valorem.

Shawls, of whatever material, if ready to be worn, liable to the duty of thirty per cent. ad valorem, under schedule C.—See "apparel, and articles worn."

Sheathing copper and sheathing metal, to be entitled to free entry, under the provisions of schedule I, must be imported in sheets not less in length than forty-eight inches, or in width than fourteen inches; nor less in weight than fourteen, nor more than thirty-four ounces per square foot.—Circular, 25th November, 1846.

Sheathing felt, entitled to free entry under schedule I, not to comprehend adhesive roofing felt, or any other than the felt used in sheathing vessels.

Shingles, and shingle bolls, liable to the duty of thirty per cent. ad valorem, as provided in schedule C of the tariff.

Shipping articles; or written agreement required by law to be entered into between the masters and crews of vessels bound on foreign voyages; the original to be retained among the archives of the collector. See act of 20th July, 1840, circular 29th April, 1846.

Shirts, of cotton, made on frames.—See cotton.

Shoddy.—See waste.

Shoe stuffs.—See button and shoe stuffs.

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Sicilies, the two, wines of.—See wines.

Silk, made into apparel or articles worn.—See apparel and articles worn.

Silk, manufactures of, tamboured or embroidered, to pay a duty of thirty per cent. ad valorem, under schedule C.

Silk, manufactures of, not tamboured or embroidered, and not otherwise provided for; and manufactures of silk and cotton, silk and worsted, or silk and flax, not otherwise provided for, chargeable with the duty of twenty-five per cent., under schedule D.

Silk twist, for buttons, shoes, &c.—See button stuffs.

Silver plate, exempt from duty under the provisions of schedule I, as household effects, when brought into the United States by persons or families from a foreign country, in good faith, for their own exclusive use, and not for the purpose of sale or barter to others, directly or indirectly; the said articles being such as are generally used in housekeeping, and having been in use by them, abroad, for at least one year.—(See circular, 12th April, 1847.)

Skins of all kinds, tanned and dressed, charged with a duty of twenty per cent. in schedule E, include sheep, goat, lamb, kid, fawn, calf, seal, and every other kind of skins, when so tanned and dressed. "Skins of all kinds, not otherwise provided for," charged with the same rate of duty, exclude only the raw skins and hides provided for in schedule H, at a duty of five per cent. ad valorem, and consequently comprehend all other skins, either tanned or dressed, or advanced from their raw state by any process of manufacture.

Skins of the goat or other animal, with the hair on, raw or unmanufactured, are entitled to entry under the provisions of schedule H. Skins of the sheep, with the wool on, are to be charged with a duty of five per cent., additional to the duty of thirty per cent. chargeable on the wool.—See wool.

Skins, glazed calf, as a manufacture of leather liable to a duty of thirty per cent., under schedule C.

Socks and stockings, of cotton, made on frames.—See cotton.

Spanish vessels, from Spanish ports in Europe, not liable to the charge of discriminating tonnage duty, (including light money,) but entitled to entry at a duty of five cents per ton.—(See acts of 13th July, 1832, and 3d August, 1846, and circular of 16th August, 1846.

Spar, adamantine.—See Emery stone.

Specimens of natural history, entitled to free entry under the provisions of schedule I; to be confined, as it regards animals, to dried, stuffed, or otherwise preserved dead subjects; and in no case to comprehend living animals imported for sale or public exhibition.—See animals.

Statistics of foreign commerce of the United States, under the act of 10th February, 1820.—(Circular June 1st, 1847.)

Statuary, shown to the satisfaction of the proper officers of the customs to have been imported in good faith, as articles of taste, and not "merchandise," to be entitled to free entry under the provisions of schedule I. Copies of statuary in the composition called "biscuit," considered "statuary" within the meaning of the law.

Stones, burr, wrought or unwrought; if not fully prepared for use, to be entitled, under schedule G, to entry at a duty of ten per cent. ad valorem.

Stones, mill; being the article fully prepared for use, as imported, to be charged as a non-enumerated article, at a duty of twenty per cent. ad valorem.

Stones, precious, when not set, entitled to entry, under schedule G, at a duty of ten per cent. ad valorem, to comprehend only such stones as require to be set before being worn.

Stone rings are not, therefore, included in this description, being an article ready to be worn without setting; and, consequently, become liable, if of carnelian or other stone not otherwise provided for, to a duty of twenty per cent. as a non-enumerated article, under the provisions of 3d section of the Tariff act.

Stone ware, provided for in schedule C, to comprehend agate mortars.

Storage of wines and spirits, under the Warehousing act.—(See circular of 8th April, 1847.)

Storage, expenses of, when to be paid by the importer and when by the United States.—(Circular 9th October, 1845.)

Straw twist, used in making hats or bonnets, to be liable to the duty of thirty per cent., as provided in schedule C.

Strychnine, as a "medicinal preparation," to be charged with the duty of thirty per cent., as provided in schedule C.

Sugar of lead.—See acetate.

Sulphate of Morphia, as a "medicinal preparation," chargeable with the duty under schedule C.

Surgical instruments.—See instruments.

Tambouring.—See embroidery and tambouring.

Tannin, as a "medicinal preparation," liable to a duty of thirty per cent., under the provisions of schedule C.

Tea, imported direct from its place of growth or production, in vessels of Prussia, and of the Hanseatic Republics of Lubec, Bremen, and Hamburg, to be entitled to free entry, under the provisions of schedule I, of the tariff of 1846. This exemption depending on reciprocal treaty stipulations, which do not exist between the United States and Portugal, importations in vessels of Portugal are not entitled to the benefit of the provision.

Tea from Singapore.—See coffee and tea from Singapore.

Texas, establishment of a collection district in, act of 31st December, 1845.—(See circular 9th January, 1846.)

Thread, patent.—See twine.

Tonnage duty.—See Spanish vessels. Portugal, vessels of.

Tools of trade.—No machines or machinery to be considered tools of trade, exempt from duty under the provisions of schedule I of the tariff of 1846, unless used exclusively by hand, by the emigrating artisan, handicraftsman, or other person to whom they belong, and by whom they are and have been actually used, as his proper instruments, implements, or tools of trade, occupation, or employment.

Professional books and instruments, implements and tools of trade, entitled to exemption, to be limited in number, quantity, and value, to what is considered reasonable and proper for the person to whom they belong, in his profession, trade, occupation, or employment, the exemption in no case to extend to any article worked by any other than manual power.—(See circulars of 19th June, 1846, and 12th April, 1847.)

Trimming laces, of cotton.—See cotton.

Twines and packthread, of whatever material composed, provided for in schedule C, to comprehend gill twine, sometimes called patent thread.

Valerianate of zinc, as a "medicinal preparation," liable to a duty of thirty per cent. under schedule C.

Value, valuation of foreign goods abroad.—(See 14th section Sup. Collection act of 1st March, 1823; Tariff act of 1842, sections 16, 17; Tariff act of 1846, section 8; Civil and Diplomatic Appropriation act 10th August, 1846, section 2; circulars of 15th May, 1845, 25th November, 1846, 12th June and 6th July, 1847.)

The value of foreign goods, at the date of shipment to the United States, is that on which, under the laws, the duty is to be levied; and all attempts to evade the payment of duties on such value, by recourse to alleged purchases at remote periods from that date, and the substitution of any other name for that of the true owner or importer at the time of the shipment, are to be held as fraudulent, and dealt with accordingly.—Circular 6th July, 1847.

Veils, of silk or any other material, if ready to be worn, sewed or otherwise, liable to a duty of thirty per cent.—(See apparel and articles worn.)

Velveteen, if commercially known as a distinct article from the velvet of commerce, although composed wholly of cotton, not entitled to entry under the provisions of schedule E, but liable as a manufacture of cotton, under schedule D, to the duty of twenty-five per cent.

Venitian red, as an ochre, liable to the duty of thirty per cent. ad valorem under the provisions of schedule C.

Vermilion, if ascertained to be a "mercurial preparation," liable to a duty of twenty-five per cent. under schedule D; if otherwise, entitled to entry under schedule E, at a duty of twenty per cent. ad valorem.

Vessels, foreign.—See foreign vessels.

Warehouse, for regulations under the act of 6th August, 1846, "to establish a warehousing system."—See circulars of August 14, October 30, and November 25, 1846, and April 8, 1847.

Waste or shoddy, entitled to entry at a duty of five per cent., as provided in schedule H, to comprehend the article called woollen flocks, both being equally the refuse of woollen cloth, produced or thrown off in the shearing, teaseling, or finishing the cloth.

Wearing apparel.—See apparel.

Weighing, expenses of, in certain cases to be paid by the importer.—(Circulars 30th October, 25th November, 1846.) The number of weighers to be reduced to that actually required by the public service, and no assistants to be employed unless when positively required by the public service, and recommended by the collector, and approved by this Department.—(Circulars 25th November, 1846, 1st and 15th November, 1857.)

Wheat in all cases chargeable with the duty as specified in schedule E.—See seed.

Wine in bottles.—See bottles.

Wines of the two Sicilies, under treaty stipulations, the white and red wines of the two Sicilies, including those of Marsala, imported directly into the United States in vessels of the two Sicilies, to be admitted at the lowest rates of duty at which the white and red wines of any other country are admitted.—(See circular 18th August, 1846.)

Wines of Portugal, white and red, placed on the same footing with those of the most favored nation.—(See circulars of 16th July, 1844, and 3d March, 1845.) If imported under the operation of the Tariff act of 11th September, 1841, liable to a duty of twenty per cent. ad valorem, as non-enumerated articles, the treaty with Portugal stipulating for the exception in favor of the wines of France, specified in that act.

Wines of France.—See French wines.

Wool on the skin, liable as other wool to a duty of thirty per cent., under schedule C of the tariff of 1846, the skins being liable to a separate duty.—See skins.

No exemption from duty can be allowed on wool on the skin from the adjacent British Provinces, alleged to be from sheep the growth or production of the United States, the article not being in the "same condition" in which it was exported from the United States.

Woollen listing.—Seelisting.

Woollen flocks.—See waste.

Wreck; merchandise recovered from a vessel sunk within the waters of the United States, to be admitted to free entry under certain regulations.—(Act of 3d March, 1846; circulars of 21st March and 23d October, 1843.)

Wreck; the tackle, apparel, furniture, and ship stores of a foreign vessel wrecked on the coast of the United States, on being recovered and brought into the ports of the United States, to be admitted to free entry, not being considered as goods, wares, or merchandise, subject to duty within the meaning of the law.—(Circular 15th May, 1845.)

Wreck; goods, wares, or merchandise, recovered from a wreck out of the limits of the United States, on being brought into a port of the United States, to be admitted to entry on appraisement, under the 21st section of the act of the 1st March, 1823.

Yucatan, commercial regulations with.—(See circulars of 11th June and 23d October, 1846, and 22d March, 1847.)

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Zinc, valerianate of, as a "medicinal preparation liable, under schedule C of the tariff of 1846, to a duty of thirty per cent. ad valorem.

R. J. WALKER,
Secretary of Treasury.

No. 6.

Circular to collectors and other officers of the customs.

TREASURY DEPARTMENT, *May* 8, 1848.

The following decisions of this Department, explaining or modifying the instructions of the 31st December last, are communicated for your information and government.

Cotton hosiery, as "caps, gloves, leggings, mits, socks, stockings, shirts, drawers, made on frames," without tambouring or embroidery, or other hand work as may be necessary to fit them for use, or shape them into the several articles enumerated, in which state they are usually if not always imported, to be entitled to entry at a duty of 20 per cent. ad valorem, as provided in schedule E of the tariff of 30th July, 1846.

By the operation of that portion of the twentieth section of the Tariff act of 30th August, 1842, still remaining in force, in which it is declared "that, on all articles manufactured from two or more materials, the duty shall be assessed at the highest rates at which any of its component parts may be chargeable," all manufactures, not otherwise provided for, composed of wool and any other material, become liable to the duty of thirty per cent. ad valorem, as provided in schedule C of the tariff act of 30th July, 1846; and all manufactures not otherwise provided for, composed of cotton and flax, are chargeable with the duty of twenty-five per cent., as provided for in schedule D of the said act.

In the correction of errors in the computation of duties settled, the statement of errors transmitted to the Department must be certified by the collector and naval officer, and not, as erroneously printed in the circular instructions of 31st December last, by the collector or naval officer.

McCLINTOCK YOUNG,
Acting Secretary of the Treasury.

And further to maintain and prove the issue on their part, the counsel for said plaintiffs called the following witnesses, who, being severally duly sworn, testified as follows, that is to say:

Warren Carter, a witness of lawful age, testified, that for many years he had an intimate knowledge of the goods named in said schedule A; that he had been an examiner of such goods in the United States appraisers' office in the city of New York, from the year 1842 until the year 1848, and since that date had kept up his knowledge of the goods in the course of his daily business; that the samples of said goods produced by the plaintiffs were all composed of linen and cotton, and that the proportion of flax in the goods varies considerably, being in some about a half, in others about a third or a fourth; but that the flax is the material of chief value in the goods; that the appraisers' report of the goods as "manufactures of flax and cotton," means that the fabrics were composed of linen and cotton combined.

Joseph Mitchell, a witness of lawful age, testified that he is clerk of the plaintiffs, J. & J. Stuart & Co., who imported the goods mentioned in the said schedule A; that the firm consists of John Stuart, James Stuart, Joseph Stuart, and William H. Scott; that the goods mentioned in schedule A were manufactures of linen and cotton combined, and were none of them manufactures of cotton or flax alone; that the flax in said goods was the component material of chief value, and the samples produced by him are correct samples of the goods, the names of which are set out in the annexed schedule A.

The counsel for the plaintiffs then rested, and the counsel for the plaintiffs thereupon insisted and prayed the court to charge and instruct the jury, as matter of law, as follows:

That if the jury shall find from the evidence that the goods in question were manufactures of "linen and cotton combined," and not "manufactures composed wholly of cotton," and that duty was exacted at the rate of twenty-five per cent. ad valorem, then the goods were subject to only twenty per cent. ad valorem, as a non-enumerated article, under the third section of the Tariff of 1846.

Whereupon the court then and there charged and instructed the jury that if the jury believe the goods in question are manufactures of linen and cotton combined, then, inasmuch as the 20th section of the tariff of 1842 directs that on "all articles manufactured from two or more materials the duty shall be assessed at the highest rate at which any of its component parts may be chargeable," the goods in question are subject to the same charge as articles enumerated under schedule D, as if manufactures composed wholly of cotton not otherwise provided for, and that they therefore are no tarticles subject to the duty of twenty per cent. only under section third of the tariff of 1846. And the court further refused to charge and instruct the jury in conformity with the points insisted upon by the plaintiff's counsel, and in conformity with which he had prayed the court to charge and instruct the jury as aforesaid.

And the counsel for the plaintiffs then and there excepted to the charge of the court, and to the refusal of the court to charge the jury in conformity with which the said counsel had so prayed the court to charge the jury as aforesaid.

And thereupon the jurors of the jury aforesaid, by direction of the court, found their verdict for the defendant.

And because the several matters so offered and given in evidence, and the matters insisted upon by said plaintiffs, and the decision of said court, and the charge of said court, and said exceptions taken to the same, do not appear by the record of the verdict aforesaid, the said plaintiffs have caused the same to be written on this bill of exceptions, to be annexed to said record, and have prayed the said justice

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holding the said court to set his hand and seal to the same. Whereupon the said the honorable Samuel R. Betts, the associate justice of said court, before whom the said issue was tried and the said exceptions were taken, has hereunto set his hand and seal, this eighth day of March, in the year eighteen hundred and fifty-two.

SAML. R. BETTS. [L. S.]